

## Appendix H: Privacy Notice

### Privacy Notice

We take your privacy very seriously. Please read this privacy policy carefully as it contains important information on who we are and how any why we collect, store, use and share your personal data. It also explains your rights in relation to your personal data and how to contact us or supervisory authorities in the event you have a complaint.

We collect, use and are responsible for certain personal data about you. When we do so we are subject to the UK General Data Protection Regulation (UK GDPR). We are also subject to the EU General Data Protection Regulation (EU GDPR) in relation to services we offer to individuals and our wider operations in the European Economic Area (EEA).

#### 1. Personal Data

Personal data means any information relating to an identifiable living individual in particular by reference to:

- an identifier such as a name, an identification number, location data, or an online identifier
- one or matters specific to the physical, physiological, genetic, mental, economic, cultural, or social identity of that individual

During the course of our engagement, we may use your personal data.

#### 2. About This Notice

The purpose of this Privacy Notice is to explain how we use your personal data: how it is collected, how it is held, and how it is processed. It also explains your rights under the law relating to your personal data.

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.

#### 3. Our Data Protection Details

Firm's Details:

Expertax Limited  
42-44 Clarendon Road,  
Watford,  
WD17 1JJ  
01923 312 310  
info@expertax.uk

Data Protection Officer contact details:

Stuart Davis  
42-44 Clarendon Road,  
Watford,  
WD17 1JJ  
  
01923 312 310  
Sdavis@expertax.uk

Data Protection Registration:

ICO Registration Number: ZB664632

#### 4. How We Collect Your Personal Data

##### 4.1. The type of personal data we collect

The table below sets out the personal data we will or may collect in the course of providing professional services. This may include special category personal data.

We collect and use this data to provide professional accountancy and/or tax services. If you do not provide personal data we ask for, it may delay or prevent us from providing those services.

Personal data we will collect	Personal data we may collect
<p>Your name, address, email address, landline telephone number and mobile telephone number</p> <p>Information to enable us to check and verify your identity e.g. your date of birth and/or passport details</p> <p>Information to enable us to undertake a credit or other financial checks on you</p> <p>Your National Insurance and tax details</p> <p>Your bank and/or building society details</p> <p>Details of your spouse/partner and dependents</p> <p>Details of your earnings including salary and benefits, shareholdings, rental income, savings</p> <p>Details of your pension arrangements</p> <p>Information about your use of our IT, communication and other systems, and other monitoring information, e.g. if using our secure online client portal</p>	<p>Details of your professional online presence/social media presence</p> <p>Your nationality and domicile status and information from related documents</p> <p>Your racial or ethnic origin, gender and sexual orientation, religious or similar beliefs, e.g. if you engage us to assist with grant funding where this information is collected</p> <p>Personal identifying information such as your eye colour or your parents' names, e.g. if you instruct us to form a company for you</p>

##### 4.2. How your personal data is collected

We collect most of this information directly from you. However, we may also collect information:

- From publicly accessible sources e.g. Companies House
- Directly from a third party e.g.:
  - Credit reference agencies
  - Client due diligence providers
- From a third party with your consent e.g.
  - HM Revenue and Customs
  - Your bank or building society
  - Another financial institution or adviser

- Consultants and other professionals we may engage in relation to your services
- Your employer
- Your pension administrator
- Via our website – we use cookies on our website (for more information on cookies, please see our cookie policy)
- Via our information technology (IT) systems e.g.:
  - Via our practice management, document management, and time recording systems
  - From door entry systems and reception logs
  - Through automated monitoring of our websites and other technical systems, such as our computer networks and connections, CCTV and access control systems, communication systems, email and instant messaging systems

## 5. How and Why We Use Your Personal Data

### 5.1. How your personal data is collected

Under the Data Protection Legislation we must always have a lawful basis for using personal data e.g.:

- Where you have given consent
- To comply with our legal and regulatory obligations
- For the performance of our contract with you
- To take steps at your request before entering into a contract with you
- For our legitimate interests or those of a third party

A legitimate interest is when we have a business or commercial reason to use personal data, so long as this is not overridden by your own rights and interests. We will carry out an assessment when relying on legitimate interests, to balance our interests against your own.

The table below explains what we use your personal data for and why:

What we use personal data for	Our reasons
Providing professional accountancy and tax services to our clients	To perform our contract with you or to take steps at our client's request before entering into a contract
Preventing and detecting fraud against you or us	For our legitimate interests or those of a third party, i.e. to minimise fraud that could be damaging for you and/or us
<p>Conducting checks to identify our clients and verify their identity</p> <p>Screening for financial and other sanctions or embargoes</p> <p>Other activities necessary to comply with professional, legal and regulatory obligations that apply to our business, e.g. under health and safety law or rules issued by our professional regulator</p>	To comply with our legal and regulatory obligations
Gathering and providing information required by or relating to audits, enquiries or investigations by regulatory bodies	To comply with our legal and regulatory obligations
Ensuring business policies are adhered to, e.g. policies covering security and internet use	For our legitimate interests or those of a third party, i.e. to make sure we are following our own internal procedures so we can deliver the best service to you

Operational reasons, such as improving efficiency, training and quality control	For our legitimate interests or those of a third party, i.e. to be as efficient as we can so we can deliver the best service to you at the best price
Ensuring the confidentiality of commercially sensitive information	For our legitimate interests or those of a third party, i.e. to protect our intellectual property and other commercially valuable information  To comply with our legal and regulatory obligations
Statistical analysis to help us manage our practice, e.g. in relation to our financial performance, client base, work type or other efficiency measures	For our legitimate interests or those of a third party, i.e. to be as efficient as we can so we can deliver the best service to you at the best price
Preventing unauthorised access and modifications to systems	For our legitimate interests or those of a third party, i.e. to prevent and detect criminal activity that could be damaging for us and for you and/or us  To comply with our legal and regulatory obligations
Updating and enhancing client records	To perform our contract with you or to take steps at your request before entering into a contract  To comply with our legal and regulatory obligations  For our legitimate interests or those of a third party, e.g. making sure that we can keep in touch with our clients about existing and new services
Statutory returns	To comply with our legal and regulatory obligations
Ensuring safe working practices, staff administration and assessments	To comply with our legal and regulatory obligations  For our legitimate interests or those of a third party, e.g. to make sure we are following our own internal procedures and working efficiently so we can deliver the best service to you
Marketing our services and those of selected third parties to: —existing and former clients; —third parties who have previously expressed an interest in our services; —third parties with whom we have had no previous dealings.	For our legitimate interests or those of a third party, i.e. to promote our business to existing and former clients

Credit reference checks via external credit reference agencies	For our legitimate interests or those of a third party, i.e. for credit control and to ensure our clients are likely to be able to pay for our services
External audits and quality checks, e.g. from the ACCA, ISO or Investors in People accreditation and the audit of our accounts	For our legitimate interests or those of a third party, i.e. to maintain our accreditations so we can demonstrate we operate at the highest standards  To comply with our legal and regulatory obligations

## 5.2. Special Category Data

Where we process special category personal data, we will also ensure we are permitted to do so under data protection laws, e.g.:

- We have your explicit consent
- The processing is necessary to establish your tax position and provide efficient advice
- The processing is necessary to apply for certain funding

## 5.3. Services where we are Data Processor

When we provide certain services for you e.g. payroll, we act as a data Processor (not the Controller).

## 5.4. Marketing

We may use your personal data to send you updates (by email, text message, telephone or post) about tax and legislation developments that might be of interest to you and/or information about our services, including exclusive offers, promotions or new services.

We have a legitimate interest in using your data for promotional purposes. This means we do not usually need your consent to send you marketing information. However, where consent is needed, we will ask for this consent separately and clearly.

You have the right to opt out of receiving marketing communications at any time by:

- Contacting us by email at [info@expertax.uk](mailto:info@expertax.uk).

We may ask you to confirm or update your marketing preferences if you ask us to provide further services in the future, or if there are changes in the law, regulation, or the structure of our business.

We will always treat your personal data with the utmost respect and never sell or share it with other firms for marketing purposes.

## 6. Who We Share Your Personal Data With

We routinely share personal data with:

- HMRC
- Companies House
- Professional advisers who we refer you to e.g. solicitors, specialist tax advisers
- Third parties where necessary to complete your service e.g. funding bodies
- Credit reference agencies
- Our insurers
- External auditors and our regulatory bodies

- External service suppliers that we use to make our business more efficient e.g. typing services, document scanning and filing services, marketing agencies

We only allow our service providers to handle your personal data if we are satisfied that they take appropriate measures to protect your personal data. We also impose contractual obligations on service providers relating to ensure they can only use your personal data to provide services to us and to you.

We may also need to:

- Disclose and exchange information with legal and regulatory bodies to comply with our legal and regulatory obligations;
- Share some personal data with other parties, such as potential buyers of some or all of a business or during a restructuring – usually, information will be anonymised but this may not always be possible, however, the recipient of the information will be bound by confidentiality obligations.

## 7. How We Store Your Personal Data

### 7.1. Where your personal data is held

Personal data may be held at our offices and those of third party agencies, service providers, and representatives or agents as described above.

Some of these third parties may be based outside the European Economic Area. For more information, including on how we safeguard your personal data when this occurs, see Section 8 'Transferring your personal data out of the UK and EEA.'

### 7.2. Keeping your personal data secure

We have appropriate security measures to prevent personal data from being accidentally lost, or used or accessed unlawfully. We limit access to your personal data to those who have a genuine business need to access it. Those processing your information will do so only in an authorised manner and are subject to a duty of confidentiality.

We also have procedures in place to deal with any suspected data security breach. We will notify you and any applicable regulator of a suspected data security breach where we are legally required to do so.

If you want detailed information from Get Safe Online on how to protect your information and your computers and devices against fraud, identity theft, viruses and many other online problems, please visit [www.getsafeonline.org](http://www.getsafeonline.org). Get Safe Online is supported by HM Government and leading businesses.

### 7.3. How long your personal data may be kept

We will keep your personal data while we are providing services for you. Thereafter, we will keep your personal data for as long as is necessary:

- To respond to any questions, complaints or claims made by you or on your behalf
- To show that we treated you fairly
- To keep records required by law

Different retention periods apply for different types of data. We will not keep your data for longer than is necessary.

## 8. Transferring Your Personal Data Out of The UK and EEA

We will only store your personal data in the UK. This means that it will be fully protected under the Data Protection Legislation.

### 8.1. Why we may transfer your data out of the UK

To deliver services to you, it is sometimes necessary for us to share your personal data outside the UK/EEA, e.g.:

- With your and our service providers located outside the UK/EEA
- If you are based outside the UK/EEA

Under data protection law, we can only transfer your personal data to a country or international organisation outside the UK/EEA *where*:

- The UK government or, where the EU GDPR applies, the European Commission has decided the particular country or international organisation ensures an adequate level of protection of personal data (known as an adequacy decision);
- There are appropriate safeguards in place, together with enforceable rights and effective legal remedies for data subjects; or
- A specific exception applies under data protection law

These are explained below.

### **Adequacy decision**

We may transfer your personal data to certain countries, on the basis of an adequacy decision. These include:

- All European Union countries, plus Iceland, Liechtenstein and Norway (collectively known as the 'EEA');
- Gibraltar; and
- Andorra, Argentina, Canada, Faroe Islands, Guernsey, Isle of Man, Japan, Jersey, New Zealand, Switzerland and Uruguay.

The list of countries that benefit from adequacy decisions will change from time to time. We will always seek to rely on an adequacy decision, where one exists.

Other countries or international organisations we are likely to transfer personal data to do not have the benefit of an adequacy decision. This does not necessarily mean they provide poor protection for personal data, but we must look at alternative grounds for transferring the personal data, such as ensuring appropriate safeguards are in place or relying on an exception.

### **Transfers with appropriate safeguards**

Where there is no adequacy decision, we may transfer your personal data to another country or international organisation if we are satisfied the transfer complies with data protection law, appropriate safeguards are in place, and enforceable rights and effective legal remedies are available for data subjects.

The safeguards will usually include using legally-approved standard data protection contract clauses.

### **Transfers under an exception**

In the absence of an adequacy decision or appropriate safeguards, we may transfer personal data to a third country or international organisation where an exception applies under data protection law, e.g.:

- you have explicitly consented to the proposed transfer after having been informed of the possible risks;
- the transfer is necessary for the performance of a contract between us or to take pre-contract measures at your request;
- the transfer is necessary for a contract in your interests, between us and another person.

We may also transfer information for the purpose of our compelling legitimate interests, so long as those interests are not overridden by your interests, rights and freedoms. Specific conditions apply to such transfers and we will provide relevant information if and when we seek to transfer your personal data on this ground.

## **9. Your Rights**

You have the following rights, which you can exercise free of charge:

Access	The right to be provided with a copy of your personal data
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Rectification	The right to require us to correct any mistakes in your personal data
Erasure (also known as the right to be forgotten)	The right to require us to delete your personal data—in certain situations
Restriction of processing	The right to require us to restrict processing of your personal data—in certain situations, e.g. if you contest the accuracy of the data
Data portability	The right to receive the personal data you provided to us, in a structured, commonly used and machine-readable format and/or transmit that data to a third party—in certain situations
To object	The right to object:  —at any time to your personal data being processed for direct marketing (including profiling);  —in certain other situations to our continued processing of your personal data, e.g. processing carried out for the purpose of our legitimate interests.
Not to be subject to automated individual decision making	The right not to be subject to a decision based solely on automated processing (including profiling) that produces legal effects concerning you or similarly significantly affects you

If you would like to exercise any of those rights, please:

- email, call or write to us and provide enough information to identify yourself (e.g. your full name, address and client or matter reference number) and any additional identity information we may reasonably request from you;
- let us know what right you want to exercise and the information to which your request relates.

### How to complain

Please contact us if you have any query or concern about our use of your information. We hope we will be able to resolve any issues you may have.

You also have the right to lodge a complaint with the Information Commissioner or any relevant European data protection supervisory authority. The Information Commissioner may be contacted at <https://ico.org.uk/make-a-complaint> or by telephone: 0303 123 1113.