

PRIVACY NOTICE issued by Lucy Brooks

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.

Lucy Brooks is a data controller within the meaning of the GDPR and I process personal data. The firm’s contact details are as follows: 20 Henley Road, Neston, Cheshire, CH64 0SG.

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

Where I act as a data processor on behalf of a data controller (for example, when processing payroll), I 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.

The purposes for which I intend to process personal data

I intend to process personal data for the following purposes:

- to enable me to supply professional services to you as my client
- to fulfill my 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 (“MLR 2017”))
- to comply with professional obligations to which I am subject as a member of the Association of Chartered Certified Accountants
- to use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings
- to enable me to invoice you for my services and investigate/address any attendant fee disputes that may have arisen

The legal bases for my intended processing of personal data

My intended processing of personal data has the following legal bases:

- at the time you instructed me to act, you gave consent to me processing your personal data for the purposes listed above
- the processing is necessary for the performance of my contract with you
- the processing is necessary for compliance with legal obligations to which I am subject (e.g. MLR 2017)

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

Persons/organisations to whom I may give personal data

I may share your personal data with:

- HMRC
- any third parties with whom you require or permit me to correspond
- subcontractors
- an alternate appointed by me in the event of incapacity or death
- tax insurance providers
- professional indemnity insurers
- my professional body (the Association of Chartered Certified Accountants) 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)

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

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

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

Transfers of personal data outside the EU

Your personal data will be processed in the UK only.

Retention of personal data

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector I will retain all of my records relating to you as follows:

- where tax returns have been prepared it is my policy to retain information for seven years from the end of the tax year to which the information relates
- where ad hoc advisory work has been undertaken it is my policy to retain information for seven years from the date the business relationship ceased
- where I 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 seven years after the end of the business relationship unless you as my client ask me to retain it for a longer period.

My contractual terms provide for the destruction of documents after seven 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 I 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: five years and 10 months after the end of the tax year
- otherwise: 22 months after the end of the tax year.

Companies, LLPs and other corporate entities

- six years from the end of the accounting period.

Where I act as a data processor as defined in DPA 2018, I 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 I hold about you (subject access requests)

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

Please provide all SARs in writing marked for the attention of Lucy Brooks.

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

- 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 I 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
- a recent utility bill.

DPA 2018 requires that I comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows me 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 I complied with the original request).

I 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. I 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 me for information about you, and/or receive my reply.

Where you are a data controller and I act for you as a data processor (e.g. by processing payroll), I 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 I hold. You also have a right to have any incomplete personal data that I hold about you completed. Should you become aware that any personal data that I hold about you is inaccurate and/or incomplete, please inform me immediately so I 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 I 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 me immediately and I will consider your request. In certain circumstances I have the right to refuse to comply with a request for erasure. If applicable, I 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 me immediately if you want me to cease to process your information or you object to processing so that I 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 I 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
- when processing is carried out by automated means

I will respond to any data portability requests made to me without undue delay and within one month. I may extend the period by a further two months where the request is complex or a number of requests are received but I 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 me processing your personal data, you have the right to withdraw that consent at any time. Please inform me 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, I may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for me to process your data on another legal basis (e.g. because I have a legal obligation to continue to process your data).

Automated decision-making

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

Complaints

If you have requested details of the information I hold about you and you are not happy with my response, or you think I have not complied with the GDPR or DPA 2018 in some other way, you can complain to me. Please send any complaints to Lucy Brooks, 20 Henley Road, Neston, Cheshire, CH64 0SG.

If you are not happy with my response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).