



**PD TAX CONSULTANTS**  
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**PRIVACY NOTICE**

**Issued by PD Tax Consultants Ltd**

**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.

PD Tax Consultants Ltd is a data controller within the meaning of the GDPR and we process personal data.

The firm’s contact details are as follows: Paul Davison (Data Protection Officer), PD Tax Consultants Ltd, The Tannery, 91 Kirkstall Road, Leeds, LS3 1HS.

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.

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we may 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 we intend to process personal data**

We intend to process personal data for the following purposes:

- To enable us to supply professional services to you as our client.
- To enable us to supply professional services to your clients.
- To correspond with prospective clients (e.g. to provide you with a proposal and/or fee quote for the supply professional services).
- 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 (“MLR 2017”)).
- To comply with professional obligations to which we are subject as a member of the Association of Chartered Certified Accountants (ACCA)
- To comply with professional obligations to which our staff are subject as members of professional bodies (e.g. ACCA, Association of Tax Technicians (ATT), Chartered Institute of Tax (CIOT), Society of Trust and Estate Practitioners (STEP), etc)
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings.



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- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
- To fulfil our obligations as your employer/contractor
- Making a decision about your recruitment or appointment
- To contact you about other services we provide, tax updates and/or event invitations 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**

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

- 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. MLR 2017).
- The processing is necessary for the purposes of the following legitimate interests which we pursue:
  - The performance of contracts
  - Correspondence with prospective clients
  - Enforcing the terms and conditions of any agreement we have with you, including the recovery of outstanding debts
  - Investigating/defending legal claims
  - Disciplinary action

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.

**Categories of personal data collected**

We may collect personal data in relation to the following categories:

- Personal contact details such as name, title, addresses, telephone numbers, and email addresses
- Copy of identity documents (e.g. passport, driving licence, utility bills etc)
- Date of birth
- Gender/Sex
- Marital status, dependents and family relationships



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- Tax information (e.g. tax references for HMRC and/or overseas tax authorities, copies of UK or overseas tax returns and supporting computations/workings, copies of correspondence regarding your tax affairs in the UK or overseas etc)
- Banking and financial information regarding your income, expenses and acquisition/disposal of assets (e.g. bank account details, salary/benefits information, payroll records, pension/benefits information, company/partnership accounts)
- Asset information (e.g. details of assets you or your family own/have owned)
- Location information (e.g. your movements to/from the UK and days/hours worked, employment related travel such as mileage and expenses claimed, current/former residence etc)
- Employment information (e.g. start and end dates for job roles, location of employment or workplace, employment duties, copies of employment contracts, performance reviews etc)
- Next of kin and emergency contact information
- Recruitment information (including copies of right to work documentation, references and other information included in a CV or cover letter or as part of the application process)
- Disciplinary and grievance information
- Information about your use of our information and communications systems
- Photographs

We may also collect information in the following “special categories” of more personal sensitive information:

- Information about race, ethnic origin, politics, religion, trade union memberships, health and sexual orientation, which are relevant to the supply/proposed supply of professional services to clients and/or potential clients.
- Information about health relevant to your work (e.g. for employees, workers, contractors and candidates).

**Source of personal data collected**

We may collect personal data from the following sources:

- You
- Your spouse/partner, or other family members
- A person acting on your behalf (e.g. a parent, or a person holding power of attorney etc)
- HMRC
- Your employer/partnership/limited liability partnership/company
- Electronic ID verification providers



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- Other third parties (e.g. banks, investment managers, solicitors, accountants, financial advisers, former employers etc)
- Publicly available information (e.g. websites, Companies House, internet searches, job boards, LinkedIn, social media profiles, etc)
- Websites that's make use of publicly available information
- Recruitment agents

**Persons/organisations to whom we may give personal data**

We may share your personal data with:

- HMRC
- 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
- third party software providers
- our professional body the ACCA 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)
- professional bodies of which our staff are members (e.g. ATT, CIOT, STEP etc)

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.

**Transfers of personal data outside the EEA**

From time to time, your personal data may be transferred to, stored in, or accessed from a destination outside the EEA. It may also be processed by staff/workers operating outside of the EEA who work for us or one of our suppliers.



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Where we transfer your personal data outside the EEA, we will ensure that it is protected in a manner that is consistent with how your personal data will be protected by us in the EEA. This can be done in a number of ways, for instance:

- the country that we send the data to might be approved by the European Commission or a relevant data protection authority;
- the recipient might have signed up to a contract based on “model contractual clauses” approved by the European Commission, obliging them to protect your personal data; or
- where the recipient is located in the US, it might be a certified member of the EU-US Privacy Shield scheme.

In other circumstances the law may permit us to otherwise transfer your personal data outside the EEA.

In all cases, however, we will ensure that any transfer of your personal data is compliant with data protection law.

### **Retention of personal data**

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

- Where tax returns have been prepared it is our policy to retain information for up to 100 years from the end of the tax year to which the information relates.

This includes 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).

- Where ad hoc advisory work has been undertaken it is our policy to retain information for up to 100 years from the date the business relationship ceased.
- Where we hold personal data regarding prospective clients, it is our policy to retain information for up to 12 years from the date of last communication.
- Where we hold personal data regarding staff (e.g. employees, workers, sub-contractors etc), it is our policy to retain information for up to 100 years from the date the employment ceases



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- Where we hold personal data regarding prospective staff (e.g. employees, workers, sub-contractors etc), it is our policy to retain information for up to 12 years from the date of last communication.

Where consent has been provided for marketing communications personal data may be retained until the later of; the period specified above, or consent being revoked.

Our contractual terms provide for the destruction of documents after 100 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: 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 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.

**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 Paul Davison.

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



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- 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](http://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.



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### **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](http://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](http://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.

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**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 Paul Davison.

If you are not happy with our response, you have a right to lodge a complaint with the ICO ([www.ico.org.uk](http://www.ico.org.uk)).

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