

Data Protection & Privacy Policy

PURPOSE OF THIS PRIVACY NOTICE

It is important that you read this privacy notice together with any other privacy policy or fair processing notice we may provide on specific occasions when we are collecting or processing personal data about you so that you are fully aware of how and why we are using your data. This privacy notice supplements all other notices and is not intended to override them.

In order to provide tax services to you under our contractual engagement it is necessary for us to gather relevant data from you regarding your personal and financial situation. We commit to handling this data in a responsible manner and to ensure it is kept secure and only used for the purposes intended.

The new **General Data Protection Regulations** (GDPR), which come into effect in on 25 May 2018, impose certain safeguards in respect of how personal data is handled and also includes enhanced rights for you as the “data subject”. This updated policy is intended to evidence how we comply with these regulations in the context of our business relationship.

We have set out below an explanation of how your data is used by TM Taxation Services in our business environment and our procedures for protecting and handling the data you (the “data subject”) provide to us in the course of our business.

HOW WE HANDLE CLIENT DATA PROVIDED TO US

- Data provided in an electronic format (e.g. pdf documents) is stored on our company server within an individual client folder.
- Hard copy documents provided to us (or printed from electronic versions supplied) are held within individual client files which are located at the secured premises of the appropriate office undertaking the client work.
- Where appropriate, hard copy documents are also scanned such that a copy can be held in the individual client folder on our server.
- Our server is located at our registered office and has the standard suite of high level business grade IT security including applicable firewalls and password protection.

INFORMATION RETENTION PERIODS AND “RIGHT TO BE FORGOTTEN”

- We will hold your data only as long as is necessary to enable us to provide tax services or to satisfy our statutory obligations.
- It is usually necessary, under statutory record keeping requirements, for tax return supporting documentation to be retained for at least 7 years after the tax year concerned and this will be our minimum holding period unless specifically requested by you (and in which case it will be your responsibility to maintain such records for the applicable period). However, we will maintain records for a longer period for continuing clients where this may be relevant to the future provision of our services (e.g. details of base costs for assets held, or elections still in effect).

- Under Anti Money Laundering Regulations we are required to retain records for 5 years after a person ceases to be a client and after that point we may destroy those client records if they are no longer required. However we may retain data where either the client has specifically requested this, a further period is required to satisfy any other record keeping requirements, or if we have reason to believe that the information may be needed for us to provide future services.
- You may request that we delete any specific personal data we hold for you, which we will do subject to the above requirements and statutory regulations.

PRIVACY OF CLIENT DATA

- We will only request information that is necessary for us to provide the services (e.g. tax return preparation) requested by you.
- Only the owner and employees (if applicable) of TM Taxation Services will have direct access to our client files and folders.
- Our IT services provider has access to our systems solely for the purpose of providing the necessary IT support and maintenance services.
- We use various specialist software (e.g. for tax return preparation or client identification checks) in the operation of our business. However, we only use externally hosted services (either within or outside the EU) where we are satisfied that service provider has appropriate GDPR compliant procedures to safeguard personal data.
- We will not share your data with other advisers/3rd parties (e.g. financial advisers, employers, etc.) unless specifically requested or authorised by you.
- When your confidential information is to be included in documentation (e.g. tax returns) to be sent to you by email, appropriate password protection will be used unless you have requested otherwise.
- Your personal data will be included in submissions (e.g. tax returns) we make direct to authorities, on your behalf, but only when you have authorised us to do so as part of an e-filing process.
- We will only disclose your data to regulatory bodies (other than for specific authorised e-filing purposes) where we have a legal requirement to do so, but we will advise you of any such disclosure unless we are legally barred from doing so.
- If you have any concerns regarding the way in which we use your data you can submit these to our Data Controller (email: info@tmtaxationservices.com). Alternatively, you can make a formal complaint to the Information Commissioners Office (ICO) at <https://ico.org.uk>

YOUR RIGHTS UNDER GDPR

- Right of access to your information that we hold (commonly referred to as a Subject Access Request - SAR). Upon receipt of your request, we will provide applicable information we have about you on our files within the 30-day time frame.
- Right to rectification of your data. You have the right to have your personal data corrected if it is incorrect or incomplete but it will be your responsibility to advise us of any changes needed to your data that we hold.
- Right to portability of your data. Upon receipt of your request, we will transfer your applicable data in a readable and accessible format.

OTHER INFORMATION

- Guidance on Data Protection matters are available on the ICO website <https://ico.org.uk/>
- TM Taxation Services is registered with the Information Commissioner's Office (ICO) for the purposes of Data Protection.