



PRIVACY NOTICE issued by Ingleton Partners 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.

Ingleton Partners Ltd (the ‘Firm’, ‘we’ or ‘us’) is a data controller within the meaning of the GDPR and we process personal data. The Firm’s contact details are as follows:

Ingleton Partners Ltd, 10 Norwich Street, London, EC4A 1BD.

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.

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 provide a proposal in relation to the professional services we offer;
- 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 Chartered Institute of Tax;
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings;
- To enable the proper operation of the Firm, managing our relationship with you, including allowing us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen; and
- To contact you about other services we provide 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); and

- The processing is necessary for the purposes of our legitimate interests (including the operation of the Firm and the provisions of professional services) or relevant third party, unless those legitimate interests are overridden by your interest or fundamental rights or freedoms.

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 the following categories of personal data:

- your name and contact information such as your home and / or business address, email address and telephone number;
- identity and biographical information including your nationality, date of birth, tax status, passport / national identity card details and country of domicile, your employment and employment history, job title and role, educational profile, interests and other information relevant to our provision of professional services;
- information in relation to your financial situation such as income, expenditure, assets and liabilities, sources of wealth, as well as your bank and financial account details and historic tax and information returns;
- an understanding of your goals and objectives and other information provided to us in connection with our provision of professional services; and/or
- information about our meetings with you, in particular at our offices.

Source of personal data collected

We may collect your personal data or you may provide it to us through various means including from information:

- you provide to us when you meet us;
- about you provided to us by your organisation, agents, advisers, intermediaries or custodians of your assets;
- you communicate to us by telephone, post, email or other forms of electronic communication. In this respect, we may monitor, record and store any such communication;
- collected when you complete (or we complete on your behalf) client engagement formalities; and/or
- drawn from publicly available sources or from third parties, for example companies house, land registry or when we need to conduct background checks about you.

Persons/organisations to whom we may give personal data

We may share your personal data with:

- HMRC, Internal Revenue Service, US Treasury and any State or Local Tax Authority in relation to the provision of our professional services

- any third parties with whom you require or permit us to correspond
- third parties we engage to assist in providing our professional services, such as other professional services firms, IT and other consultants, translators and / or couriers
- third party service providers who provide business services to us, including tax preparation software, email and cloud storage, and with providers of anti-money laundering services and background checks, for processing in accordance with our instructions
- intermediaries to whom we introduce you
- our own legal and professional advisers, where appropriate
- professional indemnity insurers
- our professional body the Chartered Institute of Tax, our Anti-money Laundering Supervisor the Association of Tax Technicians 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 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

By the very nature of our specialist international tax services, the provision of our professional services frequently requires us to transfer your personal data to countries outside the European Economic Area which may not provide the same level of data protection as within it.

We ensure that any such transfer meets the requirements of GDPR, for example because it is necessary for the provision of our professional services to you or for the establishment, exercise or defence of legal claims; or is otherwise subject to prescribed safeguards such as model clauses approved by the European Commission.

Retention of personal data

When acting as a data controller We will retain your personal data for as long as is necessary to fulfil the purposes set out in this Privacy Notice.

In many cases, this will mean that we shall retain your personal data for the same period as we retain your files or a copy of your files. Usually this will not be less than 16 years from the date that the business relationship came to an end.

In addition, we shall retain information obtained to meet our obligations under the anti-money laundering regulations for at least 5 years following the end of our business relationship with you.

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.

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 David Holmes.

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
- 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). 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.

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 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).

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.

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 David Holmes.

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