

PRIVACY NOTICE issued by Evelyn M Sands

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.

Evelyn M Sands is a data controller within the meaning of the GDPR and I process personal data.

My contact details are as follows:

Postal and trading address: The Pines, Brick Lane, Wrangle, Boston, Lincs. PE22 9ES

Telephone number: 01205 870075

Email address: info@evelynsands.co.uk

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.

I intend to process personal data for the following purposes

- To enable me to supply professional services to you as my client.
- To fulfil 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 Accounting Technicians.

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 continue acting.

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
- an alternate appointed by me in the event of incapacity or death
- professional indemnity insurers
- the Association of Accounting Technicians in relation to practice assurance and the requirements of MLR 2017

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.

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 6 years from the end of the tax year to which the information relates.
- 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 6 years after the end of the business relationship unless you as my client ask me to retain it for a longer period.

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 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.

Requesting personal data I hold about you

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. DPA 2018 requires that I comply with a SAR promptly and in any event within one month of receipt.

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
- 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

Withdrawal of consent

Where you have consented to my processing of 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 we have a legal obligation to continue to process your 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. If you are not happy with my response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).