

## Introduction

interExec TAX LTD (“interExec TAX”, “we”, “us”, “our” and “ours”) is a tax advisory firm. We are registered in England and Wales as a limited company under number: 13605474. The firm’s contact details are as follows:

- by telephone: +44 (0) 203 129 4800;
- by email: [contact@interExecTAX.com](mailto:contact@interExecTAX.com); or
- by post: 86-90 Paul Street, London, EC2A 4NE.

This notice will tell you how we look after your personal data, will tell you about your privacy rights, and about our compliance with and your protections under Data Protection Legislation. If you have any questions regarding this notice or if you would like to speak to us about the manner in which we process your personal data, please email or telephone us.

In this notice “Data Protection Legislation” means any applicable law relating to the processing, privacy, and use of Personal Data, including the Data Protection Act 2018 and the Privacy and Electronic Communications (EC Directive) Regulations 2003, as amended by The Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2020. For the purpose of the Data Protection Legislation and this notice, we are the ‘data controller’. This means that we are responsible for deciding how we hold and use personal data about you. We are required under the Data Protection Legislation to notify you of the information contained in this privacy notice.

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Our director is our Data Protection Point of Contact and is responsible for assisting with enquiries in relation to this privacy notice or our treatment of your personal data. Should you wish to contact our Data Protection Point of Contact you can do so using the contact details noted above.

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 on our website at <https://www.interexec-tax.com/privacy-policy/>. This privacy notice was last updated on 31 May 2022.

## The kind of information we hold about you

The information we hold about you may include the following:

- your personal details (such as your name and/or address);
- details of contact we have had with you in relation to the provision, or the proposed provision, of our services;
- details of any services you have received from us;

- our correspondence and communications with you;
- information about any complaints and enquiries you make to us;
- information from research, surveys, and marketing activities;
- information about your use of our websites.

### **How we may collect your personal data**

We obtain your personal data directly from you when:

- you request a proposal from us in respect of the services we provide;
- you engage us to provide our services and also during the provision of those services;
- you contact us by email, telephone, post or social media (for example when you have a query about our services);

We may also obtain your personal data indirectly:

- from our client when it engages us to provide services and also during the provision of those services
- from third parties and/or publicly available resources (for example, from your employer or from Companies House).

### **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 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 as amended (“MLR 2017”)).
- To comply with professional obligations to which we are subject as a member of.
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings.
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so.

We may also process your personal data for the purposes of our own legitimate interests provided that those interests do not override any of your own interests, rights and freedoms which require the protection of personal data. This includes processing for marketing, business development, statistical and management purposes.

In some circumstances we may anonymise or pseudonymise the personal data so that it can no longer be associated with you, in which case we may use it without further notice to you.

We may also process your personal data without your knowledge or consent, in accordance with

this notice, where we are legally required or permitted to do so.

Where we need to use your personal data for a reason, other than the purpose for which we originally collected it, we will only use your personal data where that reason is compatible with the original purpose. If we need to use your data for a new purpose, we will notify you and communicate our legal basis for this new processing.

### **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 legitimate interests which we pursue, so long as that legitimate interest does not override your fundamental rights, freedoms or interests.

Please note that we may process your personal data for more than one lawful basis depending on the specific purpose for which we are using your data.

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.

### **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
- our professional body 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)

“Subcontractors” includes third-party service providers and other entities within our group. The following activities are carried out by third-party service providers: IT and cloud services, professional advisory services, administration services, marketing services and banking services.

We only permit our third-party service providers to process your personal data for specified purposes and in accordance with our instructions.

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.

We may also share your personal data with other third parties, for example in the context of the possible sale or restructuring of the business.

### **Transfers of personal data outside the United Kingdom (UK)**

Your personal data will be processed in the UK and the European Economic Area (EEA) only. There are adequacy regulations under the Data Protection Act 2018 in relation to countries in the EEA therefore they will be deemed to provide an adequate level of protection for your personal information for the purpose of the Data Protection Legislation.

### **Data security**

We have put in place commercially reasonable and appropriate security measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to your personal data to those employees, agents, contractors and other third parties who have a business need to know. They will only process your personal data on our instructions and they are subject to a duty of confidentiality.

We have put in place procedures to deal with any suspected data security breach and will notify you and any applicable regulator of a suspected breach where we are legally required to do so.

### **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 7 years from the end of the tax year to which the information relates.
- where ad hoc advisory work has been undertaken it is our policy to retain information for 3 years from the date the business relationship ceased.

- where we 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 3 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

Our contractual terms provide for the destruction of documents after 7 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 Data Protection Legislation, we will delete or return all personal data to the data controller as agreed with the controller at the termination of the contract.

### **Your duty to inform us of changes**

It is important that the personal data we hold about you is accurate and current. Should your personal information change, please notify us of any changes of which we need to be made aware by contacting us.

### **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 Sebastian Lee.

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.

Data Protection Legislation 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 (eg 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. However, we may charge a reasonable fee for the administrative costs of complying with the request if your request for access is manifestly unfounded or excessive. Alternatively, we may refuse to comply with the request in such circumstances.

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 (eg 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.

## **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.

## 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 Data Protection Legislation in some other way, you can complain to us. Please send any complaints to [contact@interExecTAX.com](mailto:contact@interExecTAX.com).

You also have the right to make a complaint to the Information Commissioner's Office (ICO), the UK supervisory authority for data protection issues, at any time. The ICO's contact details are as follows:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF

Telephone - 0303 123 1113 (local rate) or 01625 545 745

Website - <https://ico.org.uk/concerns>