

# Fair Processing Notice – Revenue Service, Income Tax

The structure of the States of Guernsey consists of six Principle Committees and one Senior Committee. The Policy and Resources Committee, as the Senior Committee, is responsible for leadership and co-ordination of the work of the States of Guernsey, including developing and promoting the States of Guernsey’s overall policy objectives and leading the policy planning process.

The assessment and collection of income tax is a duty of the Policy and Resources Committee, the care and management of which, including the compliance thereof, is a statutory function of the Director of the Revenue Service (“the Director”), in accordance with the Income Tax (Guernsey) Law, 1975, as amended (“the Income Tax Law”). The Director is the controller of your personal data under the Data Protection (Bailiwick of Guernsey) Law, 2017 (“the DP Law”).

All staff employed in the Revenue Service are subject to strict confidentiality requirements contained in the Income Tax Law which require that they will not further disclose any information they may see, whilst undertaking their duties for the Revenue Service, unless they are entitled to do so by law.

## 1. The Data Protection Law

The controller keeps your personal data secure, operating under the DP Law and (where applicable) the General Data Protection Regulation (Regulation (EU) 2016/679). You, as the data subject, have rights and more information about this is provided below.

## 2. The Principles of Processing

The following section of this notice sets out what the principles are and how this works in practice for Income Tax:

### **a. Lawfulness, fairness and transparency**

*Personal data must be processed lawfully, fairly and in a transparent manner.*

You are required by the Law to provide personal data to the controller, for us to be able to issue your tax assessments and collect the tax due.

## **What information we collect**

The controller will only collect personal data from you that is necessary for us to perform our functions, which includes the assessment and collection of income tax and the international obligations that we must meet. The controller processes personal data in accordance with Condition 8 of Schedule 2 of the DP Law, which states:

“The processing is necessary for the controller to exercise any right or power, or perform or comply with any duty, conferred or imposed on the controller by an enactment.”

The types of personal data we collect and hold include:

- Your personal/contact details (including names, date of birth, nationality, residency, marital status, children, dependent relatives, postal addresses, email addresses, telephone numbers, tax and social security reference numbers, IP address)
- Financial details (including details of income from your employment, business, pension, bank interest, property, investments, etc. This also includes details of your outgoings and expenses such as mortgage/ loan interest and pension contributions paid)
- Details of your assets (such as property ownership and company interests)
- Any other information that you provide to us that either you feel is relevant to your income tax affairs or that we ask you for

We will also receive data about you from other sources, including (but not limited to) your employer, pension provider, accountant/tax adviser/agent, companies, other tax authorities, financial institutions, law enforcement, the Committee for Employment and Social Security, the Registrar of the Register of Contact Details and other States Committees. We will also use publicly available resources.

Usually the personal data collected or received wouldn't be classified as “special category data” (the most sensitive data as defined in the DP Law). However, occasionally, we may collect or receive special category data from/about you, which includes:

- Health data (in support of an allowance or an appeal against an assessment, surcharge or penalty)
- Trade Union subscriptions (if detailed on a payslip)

## **How we automate the processing of your data**

If your only source of income is from employment, occupational pension or personal pension and the relevant details have been provided to us by your employer or pension provider, you may have been told that you no longer need to complete a tax return (unless your circumstances change). If this is the case the details we hold are used to create your tax assessment, which is sent to you automatically each year. You need to check the assessment and let us know if any of the income details need to be changed so that we can ensure your assessment is correct.

If the assessment is correct, and you are due a refund, it will be sent to you automatically, within four weeks of the assessment, though often the repayment is received within two weeks.

Following submission of your Personal Tax Return through the MyGov portal, your personal data will be subject to automated processing as part of the Personal Tax Assessment procedure. The Revenue Service utilises software designed to automatically review and assess the Personal Tax Returns and produce a tax assessment, based on this information, directly back to you. If the assessment can't be completed automatically, your case will be sent to Revenue Service staff for review and validation. If, on receipt of your tax assessment, you disagree with it, you can appeal against the assessment and it will then be reviewed manually.

If you would like more information about how we automatically process your data, please contact the controller using the details provided below.

## **Sharing your data**

We may share your personal data with States Committees and agencies, if necessary and required to do so by law, including:

Committee *for* Home Affairs (Law Enforcement, Population Management), Committee *for* Employment & Social Security (Social Security), the Census Supervisor (the Rolling Electronic Census), the Guernsey Revenue Service Tribunal, HM Procureur, Guernsey Financial Services Commission, the Registrar of the Register of Contact Details etc.

We will also share your personal data where you have given your consent for us to do so. This can include sharing your data with, for example, your spouse or your accountant/tax adviser. In all such circumstances, you have the right to withdraw your consent at any time.

The States of Guernsey have a professional relationship with a third party supplier, Agilisys Guernsey Ltd., who provide support to, and carry out maintenance on, the IT infrastructure of the organisation. For Agilisys to carry out their functions that they are contracted to provide, there will be instances where they have sight of your personal data. The controller will only provide Agilisys with access to your personal data where there is a legitimate and lawful purpose for this to be given, in line with Schedule 2 of the DP Law and our internal policies and directives. All Agilisys staff are subject to the strict confidentiality provisions contained in the Income Tax Law, requiring that they will not further disclose any information that they see.

Your personal data will also be shared with the Scrutiny Management Committee ('SMC') and the Internal Audit function of the States of Guernsey as may be required for the completion of their relevant functions. Any personal data shared with SMC and Internal Audit will be limited and processed in accordance with Conditions 5 and 13(b) of Schedule 2 of the DP Law. Furthermore, all such persons with whom this information is shared will be subject to the strict confidentiality provisions of the Income Tax Law.

### **Transferring your information overseas**

Your personal data may be transferred to locations within or outside of the European Economic Area (EEA), in line with our international obligations (all of which contain strict requirements concerning the use and confidential nature of the data). More information on our international obligations and the safeguarding of that data (including the relevant agreements) can be found on our [“Income Tax, Compliance & International” webpage](#) on the gov.gg website.

#### **b. Purpose limitation**

*Personal data must not be collected except for a specific, explicit and legitimate purpose and, once collected, must not be further processed in a manner incompatible with the purpose for which it was collected.*

We will only use the data we collect from you for the original purpose it was collected for. It won't be processed in any other way unless you provide your consent, or we are required to do so by law.

#### **c. Minimisation**

*Personal data processed must be adequate, relevant and limited to what is necessary in relation to the purpose for which it is processed.*

We will only ask for and process your personal data (such as that detailed in section 2a above), which is relevant to your income tax affairs.

**d. Accuracy**

*Personal data processed must be accurate, kept up-to-date (where applicable) and reasonable steps must be taken to ensure that personal data that is inaccurate is erased or corrected without delay.*

We will ensure that all personal data held is accurate and kept up-to-date, and any personal data that is inaccurate will be erased or corrected, without delay, once we are informed.

**e. Storage limitation**

*Personal data must not be kept in a form that permits your identification for any longer than is necessary for the purpose for which it is processed.*

We keep your information, in an identifiable form, in line with our Document Retention, Destruction and Archive Policy (for full details please see the Policy, which can be found on our website <https://gov.gg/revenue-service/our-policies-and-procedures>).

**f. Integrity and confidentiality**

*Personal data must be processed in a manner that ensures its appropriate security, including protecting it against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.*

We process all personal data with appropriate levels of security. Personal data is collected from you through manual and electronic means and, in order to protect against unauthorised or unlawful processing, we have put in place suitable physical, electronic and managerial procedures to protect and keep your information safe.

**g. Accountability**

*The controller is responsible for, and must be able to demonstrate, compliance with the data protection principles.*

The contact details of the controller and Data Protection Officer are as follows:

The Director of the Revenue Service

Name: Mrs Nicky Forshaw

Email: [revenueservice@gov.gg](mailto:revenueservice@gov.gg)

Data Protection Officer, for the Policy and Resources Committee

Name: Oliver Baxendale

Tel: +44 (0) 1481 220012

Email: [data.protection@gov.gg](mailto:data.protection@gov.gg)

## 3. Your Rights

We will take all reasonable steps to allow you to exercise your rights under the DP Law. However, **in some circumstances you may not be able to do so** where your data is used by us to assess and collect tax or to meet international obligations, where the exercising of those rights may prejudice those purposes (for example, the right to erasure).

### a. Right of access

You have the right to know if we are processing personal data relating to you. If you make a Subject Access Request (SAR) you may have one free copy of your personal data that we hold (with further copies available at a fee of £50 plus £1.00 for each sheet of paper). We will respond to your request within one month however, exceptionally, an extension of two further months may be applied by us but in doing so we will, within the one calendar month period, tell you how long we need and the reasons for the extension.

If you wish to make a SAR, it is important that you make this clear in your approach to us, so that we can ensure it is dealt with as soon as possible upon receipt.

### b. Right to data portability

Generally, you have the right to data portability; this means that you are able to arrange for the transfer of your personal data from one controller to another without hindrance from the first controller. This right can only be used where the processing is based on consent or for the performance of a contract. As such, it cannot be used for processing by a public authority (which would include the processing of your data for income tax purposes).

### c. Exception to right of portability or access involving disclosure of another individual's personal data

A controller of personal data is not required to comply with a request under the right of access or right to data portability where they cannot comply with the request without disclosing information in relation to another individual who is identified or identifiable from that information.

#### **d. Right to object to processing**

You have the right to object to a controller's activities relating to the processing of personal data for direct marketing purposes, on grounds of public interest and for historical or scientific purposes.

#### **e. Right to rectification**

You have the right to require us to complete any incomplete personal data and to rectify or change any inaccurate personal data.

#### **f. Right to erasure**

You have the right to submit a written request to us regarding the erasure of your personal data in the following circumstances:

- The personal data is no longer needed for the reason it was collected or processed
- The lawfulness of processing is based on consent and you have withdrawn your consent
- You object to the processing and we are required to stop the processing activity
- The personal data has been unlawfully processed
- The personal data must be erased in order to comply with any duty imposed by law
- The personal data was collected in the context of an offer from an information society service directly to a child under 13 years of age

#### **g. Right to restriction of processing**

You have the right to request, in writing, the restriction of processing activities which relate to your personal data. This right can be exercised where:

- The accuracy or completeness of the personal data is disputed by you and you wish to obtain restriction of processing for a period in order for us to verify the accuracy or completeness;
- The processing is unlawful but you wish to obtain restriction of processing as opposed to erasure;
- We no longer require the personal data, however you require the personal data in connection with any legal proceedings; or
- You have objected to processing but we have not stopped processing operations pending determination as to whether public interest outweighs your significant interests.

#### **h. Right to be notified of rectification, erasure and restrictions**

Where any rectification, erasure or restriction of personal data has been carried out, you have a right to ensure that we notify any other person to which the personal data has been disclosed about the rectification, erasure or restriction of processing. We must also notify you of the identity and contact details of the other person if you request this information.

#### **i. Right not to be subject to decisions based on automated processing**

You have the right not to be subjected to automated decision making without human intervention.

#### **j. Right to make a complaint**

You may make a complaint in writing to the Supervisory Authority (the Office of the Data Protection Commissioner) if you consider we have breached, or are likely to breach, a relevant part of the DP Law and the breach affects or is likely to affect any personal data relating to you or any of your rights (as listed above).

#### **k. You may appeal to the Court about the Supervisory Authority's failure to investigate or to progress an investigation and may also appeal any determinations made by them**

You may appeal to the Court where:

- The Supervisory Authority has failed to give you written notice that the complaint is being investigated or not within two months of receiving the complaint;
- The Supervisory Authority has failed to provide written notice of the progress and, where applicable, the outcome of the investigation at least once within three months of providing notice of the beginning of an investigation; or
- Where you seek to appeal against a determination of the Supervisory Authority.