

Fair Processing Notice – Revenue Service, Income Tax

Who we are

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 Law"). The Director is the controller of your personal data under the Data Protection (Bailiwick of Guernsey) Law, 2017 ("the DP 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 Income Tax Law to provide personal data to the Director, for us to be able to issue your tax assessments and collect the tax due.

What information we collect

The Director will only collect personal data from you that is necessary, to perform our functions, which include the assessment and collection of income tax and to meet any international obligations.

The type of personal data we collect and hold includes:

- 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 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 may also receive data about you from others, including from your spouse/family members, employer, pension provider, accountant/tax adviser/agent, companies, other tax authorities, financial institutions, law enforcement, the Committee for Employment and Social Security, other States Committees. We may also use publicly available sources.

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 (such as, 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 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 these details 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.

If you are required to complete an annual tax return there is an element of automatic processing, meaning an assessment may be issued to you without any Revenue Service staff looking at it. For example, the details you give us are automatically checked against those provided by your employer or pension provider and should it all agree the assessment is automatically sent to you. A benefit of this is that it speeds up the processing of your tax return. You have the right to appeal against the assessment issued to you if you do not agree with the content of it.

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

Sharing your data

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

Committee for Home Affairs (law enforcement, population management), Committee for Employment & Social Security (social security), Rolling Electronic Census, Guernsey Tax Tribunal, HM Procureur, Guernsey Financial Services Commission, etc.

We may 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.

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 our 'Document Retention, Destruction and Archive Policy', which can be found on our website www.gov.gg/taxationstatementsofpractice).

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 prevent unauthorised or unlawful processing, we have put in place suitable physical, electronic and managerial procedures to protect and keep safe your information.

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

Data Protection Officer, for the Policy and Resources Committee

Name: Aaron Le Noury

Tel: +44 (0) 1481 717000 (ext. 2214)

Email: 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 whether we are processing personal data relating to you. If you make a subject access request 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 30 day period, tell you how long we need and the reasons for the extension.

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.

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).

j. You may appeal 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.