

Fair Processing Notice – Revenue Service

Who we are:

The structure of the States of Guernsey consists of six principal 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 Revenue Service ("the Service") deals with the calculation, assessment and collection of income tax and social security contributions and operates under the Policy and Resources Committee. In addition, the Service is also responsible for the collection of other debts owed to the States of Guernsey and monitoring employers' compliance with the Secondary Pensions legislation. The controller of these processing activities is the Director of the Revenue Service ("the Director").

The Service operates under the Income Tax (Guernsey) Law, 1975 as amended, the sections of the Social Insurance (Guernsey) Law, 1978 as amended, relating to the calculation, assessment and collection of social security contributions ("contributions") and the Secondary Pensions (Guernsey and Alderney) Law, 2022.

1. The Data Protection Law

The Director, keeps your personal data secure, operating under the Data Protection (Bailiwick of Guernsey) Law, 2017 ("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

a. Lawfulness, fairness and transparency

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

The processing activities carried out by the Service are broad. Further information on how we process personal data can be found in the fair processing notice for Income Tax and the fair processing notice for Contributions (available at www.gov.gg/revenueservice).

The Director collects personal data directly from the data subjects (“you”) as well as others, for example, your employers, pension provider or other authorised professional bodies such as your accountant. Personal data is only processed if we have a lawful basis for doing it.

Personal data may be shared by the Service via consent, legal gateways and ‘Data Sharing Agreements’. Please see the Income Tax and Contributions fair processing notices for more details (available at www.gov.gg/revenueservice).

The Service will process the following personal data in order to carry out their duties:

- Basic data about individuals, such as name, address, date of birth, gender
- Images including photos and CCTV
- Financial data
- Identification numbers such as passport details, tax reference and social security numbers

The Service may occasionally collect the following ‘Special Category Data’ (the most sensitive data as defined by data protection law) to carry out our duties:

- Health data
- Ethnic/Racial origin
- Trade Union membership
- Criminal data
- Religious beliefs

The personal data listed above is collected and processed to carry out the responsibilities of the Director. The lawful basis for collecting and processing your personal data may vary for each purpose. This information is shown in more detail in the fair processing notices for Income Tax and Contributions.

Where you are asked to provide personal data (for example via a paper form, electronic form or email etc.) you will be provided with a website address or a link to the relevant fair processing notice which details all of the information as required by the Law. If you do not have access to the internet, please contact the Service for a paper copy.

As part of the Service registration process, you will be given the opportunity to provide your gender. This field is non-mandatory and, if provided, will be shared with the Data & Analysis team, alongside other basic personal data, for statistical purposes. Further, the Committee for Employment and Social Security can access this data for verification purposes when determining eligibility for maternity benefits.

Processing of personal data will be performed in accordance with Schedule 2, Part II, Section 13(b) – *the processing is necessary for the exercise of any function of the Crown, a Law Officer of the Crown, the States or a public committee.*

Where money owed to the States of Guernsey becomes a debt, the Service will receive the necessary identification, contact, financial (debt) and potentially health data from the Shared Transactional Service Centre in order to facilitate the collection of that debt. In addition to the lawful bases stated in the Income Tax and Contributions FPNs, the following apply to the processing regarding these debts:

In accordance with the Data Protection (Bailiwick of Guernsey) Law, 2017;

Schedule 2, Part II, Section 10(a)(ii) – *the processing is necessary for a health and social care purpose and is undertaken by a person who in the circumstances owes a duty of confidentiality which is equivalent to that which would arise if the person were a health professional.*

Schedule 2, Part II, Section 13(b) – *the processing is necessary for the exercise of any function of the Crown, a Law Officer of the Crown, the States or a public committee.*

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.

The Service will only process your personal data for the original purpose it was collected. It won't be processed in any other way unless you provide your consent or we are required to do so by law. In limited circumstances, data may be transferred to an authorised or unauthorised jurisdiction if there is a lawful basis to do so and appropriate safeguards are applied.

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.

The Director won't process personal data that isn't necessary in relation to the original purposes for processing, unless they are required to do so by law.

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.

The Director will make sure 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.

e. Storage limitation

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

Personal data and special category personal data will be kept in accordance with the States of Guernsey Records Management Policy and the relevant Retention and Disposal Policies.

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.

Access to electronic or paper records is tightly controlled and appropriate security measures are taken to protect the personal data we hold.

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 are as follows:

The Director of the Revenue Service

Name: Mrs Nicky Forshaw

Email: revenueservice@gov.gg

The contact details for the Data Protection Officer for the Policy and Resources Committee are as follows:

Data Protection Officer, the Policy and Resources Committee

Name: Oliver Baxendale

Tel: +44 (0)1481 220012

Email: data.protection@gov.gg

3. Data Subject Rights

For further information on your rights please refer to the fair processing notices for Income Tax and Contributions (available at www.gov.gg/revenueservice).