

# Fair Processing Notice – Revenue Service, Contributions

## 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.

From October 2018, the calculation, assessment and collection of social security contributions ("the functions"), under the Social Insurance (Guernsey) Law, 1978 ("the Law"), has been transferred from the Committee *for* Employment & Social Security to the Policy & Resources Committee (in accordance with The Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018).

The Policy & Resources Committee have then delegated the functions to the Director of the Revenue Service ("the Director"), who is the controller for 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 Social Security Contributions ("contributions"):

### 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, to maintain your contribution record and enable the collection of the contributions due.

## What information we collect

The Director will only collect personal data from you that is necessary, to perform the functions.

The controller 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.

The type of personal data we collect and hold includes:

- Your personal/ contact details (including names, date of birth, nationality, residency, marital status, children’s details, postal addresses, email addresses, telephone numbers, tax and social security reference numbers, IP address)
- Financial details (including details of employment and income from your employment, dividends, etc.)
- Ownership of companies that hold Guernsey property and/or land
- Details of employment and classification in a person’s country of origin
- Any other information that you provide to us that either you feel is relevant to your contribution classification or that we ask you for

We may also receive data about you from others, including from your spouse/family members, employer, accountant/tax adviser/agent, companies, other social security authorities, financial institutions, law enforcement, 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 investigation into contribution status)

The Revenue Service have designed an online system, on which customers can complete various tasks, such as requesting a coding notice. So that we can provide this service, we have a professional relationship with a third party, known as Amazon Web Services ('AWS'). AWS provide us with secure cloud storage for the personal data processed through this online system. The cloud storage facility is based in the Republic of Ireland, which is a jurisdiction covered by the General Data Protection Regulation. This storage is structured in a way that only allows specific individuals employed by the Revenue Service to access the information on the cloud and AWS employees will not have the ability to access any of the personal data held.

## **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), Rolling Electronic Census, 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 towards other reciprocating social security authorities (all of which contain strict requirements concerning the use and confidential nature of the data).

### **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 contribution record.

### **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.*

Personal data and special category personal data will be retained in accordance with the social security contributions specific schedules and 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.*

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 are as follows:

The Director of the Revenue Service

Name: Mrs Nicky Forshaw

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

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

Name: Aaron Le Noury

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

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.

### **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.

### **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.