

P. S. May & Co.

Tax Advisers & Accountants



P. S. May & Co. privacy notice – last updated 24th May 2018.

1. Background

This privacy notice tells you what information we hold on your behalf, how we obtain and use it, and the rights that you hold.

This privacy notice applies to personal information processed on behalf of P. S. May & Co.

We have adopted a risk-based approach to data protection, whereby our policies and procedures only cover those areas which apply to our use of personal data. For example, as we currently do not use automated decision making or profiling then we do not have a policy on meeting the rights of data subjects with regard to automated decision making or profiling.

We will update this privacy policy from time to time in order to reflect changes in the law and our privacy policies.

We are bound by our professional body's relevant professional codes and regulations, including client confidentiality and the protection of client data.

2. What personal information about you do we process?

Personal information that we will process in connection with our services, if relevant, includes:

- Personal and contact details, such as title, full name, contact details, and contact details history.
- Your date of birth, gender and age.
- Your photo identification.
- Your references for your personal taxes and National Insurance details.
- Business information, such as start date or business description.
- Business records, such as sales and purchase invoices, bank and credit card statements.
- Details of any loans or existing borrowing.
- Employment information, such as past or present P60s, P45s or payslips.
- Pension information, such as pension statements or entitlement letters.
- Financial statements and reports, such as accounts, tax returns and VAT returns.
- Employee contact information, such as title, full name, next of kin and contact details.
- Employee financial information, such as wages/salaries, National Insurance numbers and pension details.
- Your references for your payroll, such as PAYE reference and accounts office reference.
- Your login details for your banks or credit cards.
- Your login details for your bookkeeping software or HM Revenue & Customs online account.

3. What is the source of your personal information?

We will only ever collect personal information from:

- You or someone who is authorised to act on your behalf.
- HM Revenue & Customs following your authority.
- Previous accountants or advisors as legislated to do so.

4. What do we use your personal data for?

- Performing services as requested in the terms of our engagement.
- Providing you with reports or documents as requested.
- Contacting you regarding upcoming obligations or liabilities.

5. What legal basis do we have for holding and processing your personal information?

- Where processing information is necessary in order to comply with our **contract**, or we have been specifically requested to do so before entering into a contract.
- Where the processing of your information is for our **legitimate interests** in completing the work as required.
 - Information requested under legitimate interest will be assessed for legitimacy on a case by case basis.
- Where you have given clear **consent** for us to process your data for a specific purpose.
- Where we are **legally obliged** to process the data to comply with the law.
- Where the processing of the information is in the **public interest** and the task has a clear basis in law.
- Where the information is of **vital interest** to protect somebody's life.

6. How is your data stored?

We are committed to keeping your data secure. We use a variety of security technologies and procedures to help protect your data from unauthorised access, use or disclosure. Any physical data that we hold is equally met with physical protections and procedures to ensure the safety of your data.

7. How long do we hold your personal information?

The general principle is that we hold the minimum amount of data necessary.

The data we hold must be adequate, relevant and limited to what is necessary in relation to the purpose for which the data is processed. This applies to both automated personal data and manual filing systems where data is accessible.

We will hold records and reports for 5 years following the 31st January after the end of the tax year for which the records are relevant under the anti-money laundering regulations. Following this period, all data will be destroyed, either by paper or electronic shredding. A third party shredding company may be used to shred this data.

If our contract with you is ceased at any point, your personal information will be destroyed 5 years following the 31st January after the tax year in which the business engagement is ceased.

Any personal information can be destroyed or removed from our possession at any time upon your request.

8. Do we share your information with third parties?

Your personal information will only be shared with third parties following your specific written consent, this could be for example either with HM Revenue & Customs by way of a signed tax return or details of income to a mortgage advisor following written request to do so.

In terms of software support, a technical advisor may be given temporary access to our systems in order to perform limited services. Arrangements are in place with these third parties to ensure that any data is secure and in line with regulations.

9. What are your rights regarding your personal data?

Under GDPR regulations, you have the following rights:

1. The right to be **informed** - You have the right to be informed about the collection and use of your personal data.
2. The right of **access** – You have the right to access your personal data.
3. The right to **rectification** – You have the right to have inaccurate personal data rectified, or completed if it is incomplete.
4. The right to **erasure** – You have the right to have your personal data erased.
5. The right to **restrict processing** – you have the right to request the restriction or suppression of your personal data. This is not an absolute right and only applies in certain circumstances.
6. The right to **data portability** – You have the right to receive personal data you have provided to a controller in a structured, commonly used and machine readable format. It also gives you the right to request that a controller transmits this data directly to another controller.
7. The right to **object** – you have the right to object to the processing of your personal data. This effectively allows individuals to ask you to stop processing their personal data.
8. Rights in relation to **automated decision making and profiling** – you have the right to not be subject to a decision based solely on automated processing, including profiling, which produces legal effects concerning you or similarly significantly affects you.

10. How and when can you withdraw your consent for us to process your personal data?

You can withdraw your consent for us to process your data at any time. You can do this by writing a letter addressed to the Data Protection Officer and send this to Tre-Ru House, The Leats, Truro, Cornwall, TR1 3AG.

11. Is your information being transferred outside the UK or EEA?

Unless specifically requested to do so, we will not transfer any of your data to outside the UK or the European Economic Area.

12. Do you have to provide your personal information to us?

We're unable to provide you with our services if you do not provide certain information to us. In cases where providing some personal information is optional, we will make this clear.