

<p>YOUR TAX PARTNERS LIMITED PRIVACY NOTICE FOR CLIENTS</p>

YOUR TAX PARTNERS LIMITED (YTP) is committed to protecting the privacy and security of your personal information.

This privacy notice describes how we collect and use personal information about you, in accordance with the General Data Protection Regulations (GDPR).

It applies to all of our Clients.

YOUR TAX PARTNERS LIMITED is a “data controller”. This means that we are responsible for deciding how we hold and use personal information that we collect about you. We are required under data protection legislation to notify you of the information contained in this privacy notice.

It is important that you read this notice, together with any other privacy notice we may provide on specific occasions when we are collecting or processing personal information about you, so that you are aware of how and why we are using such information.

DATA PROTECTION PRINCIPLES

We will comply with data protection law. This says that the personal information we hold about you must be:

1. Used lawfully, fairly and in a transparent way.
2. Collected only for valid purposes that we have clearly explained to you and not used in any way that is incompatible with those purposes.
3. Relevant to the purposes we have told you about and limited only to those purposes.
4. Accurate and kept up to date.
5. Kept only as long as necessary for the purposes we have told you about.
6. Kept securely

THE KIND OF INFORMATION WE HOLD ABOUT YOU

We may collect, store, and use the following categories of personal information about you:

- **Identity Data** includes - first name, maiden name, last name, UTR No, NI No, marital status, title, date of birth, gender and software login details.
- **Contact Data** includes - billing address, delivery address, registered address, service address, email address and telephone numbers.
- **Financial Data** includes - bank account and payment card details. Also financial records and accounts information for your business interests and about your personal wealth.
- **Transaction Data** includes - details about payments to and from you and other details of products and services you have purchased from us.

- **Usage Data** includes - information about how you use our website, products and services.
- **Marketing and Communications Data** includes your preferences in receiving marketing from us and our third parties and your communication preferences.
- **Statutory Data** includes - statutory records for your business interests.
- **Legal Agreement Data** includes - legal agreements, wills, leases, shareholders agreements and other agreement relevant to your personal financial affairs and business interests.
- **Tax data** includes – HMRC correspondence, tax returns and supporting documents and information for you as an individual and your business interests.

We do not collect any Special Categories of Personal Data about you (this includes details about your race or ethnicity, religious or philosophical beliefs, sex life, sexual orientation, political opinions, trade union membership, information about your health and genetic and biometric data). Nor do we collect any information about criminal convictions and offences.

HOW IS YOUR PERSONAL INFORMATION COLLECTED?

We use different methods to collect data from and about you including through:

- **Direct interactions.** You may give us your Identity, Contact and Financial Data by filling in forms or by corresponding with us by post, phone, email, text, social media or otherwise. This includes personal data you provide when you apply for our products or services;
 - engage for our products or services;
 - submit an enquiry to our website;
 - create an account on our website;
 - subscribe to our service or publication;
 - request marketing to be sent to you;
 - enter a competition, promotion or survey; or
 - give us some feedback.
 - attend a seminar
- **Automated technologies or interactions.** As you interact with our website, we may automatically collect Technical Data about your equipment, browsing actions and patterns. We collect this personal data by using cookies, server logs and other similar technologies. Please see our cookie policy for further details.
- **Third parties or publicly available sources.** We may receive personal data about you from various third parties and public sources as set out below:
 - Law Firms
 - IFA's

- Funding Brokers
- Insolvency Firms
- Insurance Brokers
- Property Agents and Valuers
- Banks and Financial Institutions
- HMRC
- Companies House
- Taxwise
- Correspondence sent to us as your Registered Office (if we act in this capacity)

THE LAWFUL BASIS ON WHICH WE PROCESS THIS INFORMATION

We will only use your personal information when the law allows us to. Most commonly, we will use your personal information in the following circumstances:

1. Where we need to perform the contract we have entered into with you.
2. Where we need to comply with a legal or regulatory obligation. Generally we do not rely on consent as a legal basis for processing your personal data other than in relation to sending third party direct marketing communications to you via email or text message. You have the right to withdraw consent to marketing at any time by contacting mail@yourtaxpartners.co.uk and requesting to do so.
3. Where it is necessary for our legitimate interests (or those of a third party) and your interests and fundamental rights do not override those interests.

WHY WE COLLECT AND USE THIS INFORMATION

We need all the categories of information in the list above primarily to allow us to perform our contract with you and to enable us to comply with legal obligations. In some cases we may use your personal information to pursue legitimate interests of our own or those of third parties, provided your interests and fundamental rights do not override those interests. The situations in which we will most commonly process your personal information are listed below.

Purpose/Activity	Type of data	Lawful basis for processing
To register you as a new client	(a) Identity (b) Contact	(a) Necessary for the performance of a contract with you
<p>To process and deliver services including:</p> <p>Taxation Services</p> <p>This could include:-</p> <p>Preparation of Corporation tax, including preparation/filing of iXBRL accounts</p> <p>Preparation of iXBRL tagged accounts only</p> <p>Review of iXBRL tagged accounts only</p> <p>Self-Assessment (individuals, partnerships and LLPs)</p> <p>Benefits-in-kind (P11D returns)</p> <p>Subcontractors Construction Industry Scheme (CIS) – client operated for online submission by firm</p> <p>Subcontractors Construction Industry Scheme (CIS) – client operated and submission of paper returns</p> <p>Subcontractors Construction Industry Scheme (CIS) – firm operated</p> <p>VAT</p> <p>Personal Tax (individuals, sole traders and couples)</p> <p>Personal Tax Credit</p> <p>Trust tax</p> <p>Direct taxation – charities and pension schemes</p> <p>Annual Tax on Enveloped Dwellings (ATED)</p>	<p>(a) Identity</p> <p>(b) Contact</p> <p>(c) Financial</p> <p>(d) Transaction</p> <p>(e) Usage</p> <p>(f) Communications</p> <p>(g) Statutory</p> <p>(h) Legal Agreement</p> <p>(i) Tax</p>	<p>(a) Necessary for the performance of a contract with you</p> <p>(b) Necessary to comply with a legal obligation</p>

Purpose/Activity	Type of data	Lawful basis for processing
<p>Taxation on Community Amateur Sports Club (CASC)</p> <p>Tax Advisory and Consultancy Services</p> <p>Inheritance Tax Planning</p> <p>Provision of client portal services</p> <p>One-off Projects and assignments such as Incorporation, Restructure, Management Buy Out (MBO), Business Sale/Acquisition etc.</p>		
<p>Internal Financial Management:</p> <p>(a) Manage payments, fees and charges</p> <p>(b) Collect and recover money owed to us</p>	<p>(a) Identity</p> <p>(b) Contact</p> <p>(c) Financial</p> <p>(d) Transaction</p>	<p>(a) Necessary for the performance of a contract with you</p> <p>(b) Necessary to comply with a legal obligation</p>
<p>To manage our relationship with you which will include:</p> <p>(a) Notifying you about changes to our terms or privacy policy</p> <p>(b) Asking you to leave a review or take a survey</p>	<p>(a) Identity</p> <p>(b) Contact</p> <p>(c) Usage</p> <p>(d) Marketing and Communications</p>	<p>(a) Necessary for the performance of a contract with you</p> <p>(b) Necessary to comply with a legal obligation</p> <p>(c) Necessary for our legitimate interests (to keep our records updated and to study how customers use our products/services)</p>
<p>To administer and protect our business and it's website and Secure Document Exchanges (including troubleshooting, data analysis, testing, system maintenance, support, reporting and hosting of data)</p>	<p>(a) Identity</p> <p>(b) Contact</p> <p>(c) Usage</p>	<p>(a) Necessary for our legitimate interests (for running our business, provision of administration and IT services)</p> <p>(b) Necessary to comply with a legal obligation</p>
<p>To deliver relevant content and marketing material to you and measure or understand the effectiveness of the marketing we deliver to you</p>	<p>(a) Identity</p> <p>(b) Contact</p> <p>(c) Usage</p>	<p>(a) Necessary for our legitimate interests (to study how customers use our products/services, to develop them, to grow our business and to inform our marketing strategy)</p>

Purpose/Activity	Type of data	Lawful basis for processing
	(d) Marketing and Communications	
To use data analytics to improve our website, products/services, marketing, customer relationships and experiences	(a) Usage	(a) Necessary for our legitimate interests (to define types of customers for our products and services, to keep our website updated and relevant, to develop our business and to inform our marketing strategy)
To make suggestions and recommendations to you about goods or services that may be of interest to you	(a) Identity (b) Contact (c) Usage (d) Financial (e) Tax (f) Legal Agreements	(a) Necessary for our legitimate interests (to develop our products/services and grow our business)

PROMOTIONAL OFFERS FROM US

We may use your Identity, Contact, Financial, Tax, Usage and Marketing and Communications Data to form a view on what we think you may want or need, or what may be of interest to you. This is how we decide which products, services and offers may be relevant for you (we call this marketing).

You will receive marketing communications from us if you have requested information from us or purchased services from us or if you provided us with your details when you entered a competition or registered for a promotion and, in each case, you have not opted out of receiving that marketing.

THIRD-PARTY MARKETING

We will get your express opt-in consent before we share your personal data with any company outside of **YOUR TAX PARTNERS LIMITED** for marketing purposes.

OPTING OUT

You can ask us or third parties to stop sending you marketing messages at any time by logging into the website and checking or unchecking relevant boxes to adjust your marketing preferences or by following the opt-out links on any marketing message sent to you or by contacting us at any time.

Where you opt out of receiving these marketing messages, this will not apply to personal data provided to us as a result of services purchased, warranty registration, service experience or other transactions.

Change of purpose

We will only use your personal data for the purposes for which we collected it, unless we reasonably consider that we need to use it for another reason and that reason is compatible with the original purpose. If you wish to get an explanation as to how the processing for the new purpose is compatible with the original purpose, please contact us.

If we need to use your personal data for an unrelated purpose, we will notify you and we will explain the legal basis which allows us to do so.

Please note that we may process your personal data without your knowledge or consent, in compliance with the above rules, where this is required or permitted by law.

HOW WE USE PARTICULARLY SENSITIVE PERSONAL INFORMATION

"Special categories" of particularly sensitive personal information require higher levels of protection. We need to have further justification for collecting, storing and using this type of personal information. We may process special categories of personal information in the following circumstances:

1. In limited circumstances, with your explicit written consent.
2. Where we need to carry out our legal obligations and in line with our data protection policy.

Less commonly, we may process this type of information where it is needed in relation to legal claims or where it is needed to protect your interests (or someone else's interests) and you are not capable of giving your consent, or where you have already made the information public.

DATA SHARING

We may have to share your data with third parties and other entities in the group.

We require all third parties to respect the security of your personal data and to treat it in accordance with the law. We do not allow our third-party service providers to use your personal data for their own purposes and only permit them to process your personal data for specified purposes and in accordance with our instructions.

We may transfer your personal information outside the EU. Whenever we transfer your personal data out of the EEA, we ensure a similar degree of protection is afforded to it by ensuring at least one of the following safeguards is implemented:

- We will only transfer your personal data to countries that have been deemed to provide an adequate level of protection for personal data by the European

Commission. For further details, see [European Commission: Adequacy of the protection of personal data in non-EU countries](#).

- Where we use certain service providers, we may use specific contracts approved by the European Commission which give personal data the same protection it has in Europe. For further details, see [European Commission: Model contracts for the transfer of personal data to third countries](#).
- Where we use providers based in the US, we may transfer data to them if they are part of the Privacy Shield which requires them to provide similar protection to personal data shared between the Europe and the US. For further details, see [European Commission: EU-US Privacy Shield](#).]

If we do, you can expect a similar degree of protection in respect of your personal information.

WHY MIGHT YOU SHARE MY PERSONAL INFORMATION WITH THIRD PARTIES?

We may share your personal information with third parties where required by law, where it is necessary for us to provide you with our services or where we have another legitimate interest in doing so.

WHO WE SHARE THIS INFORMATION WITH

The following third-party service providers process personal information about you for the following purposes:

- Law firms/Solicitors – if they have been specifically engaged by you (or by us on your behalf) to provide a service to you.
- HMRC – to administer your tax affairs and to assist you in complying with your legal obligations.
- Companies House – to administer your statutory records and to assist you in complying with your legal and statutory obligations.
- Taxwise – for the administration and management of your fee protection insurance policy.
- The VAT People – for specialist VAT advice.
- Independent Financial and Mortgage Advisors – if they have been engaged by you to provide financial wealth planning or management services.
- Mark Holt Wealth Management Limited - if they have been engaged by you to provide financial wealth planning or management services, or to identify wealth planning services that may be of interest to you.
- Banks and Financial Institutions – to assist you in complying with your banking obligations or to provide information to them on your behalf.
- Mark Holt & Co Group Limited – if they have been specifically engaged by you (or by us on your behalf) to provide a service to you.

- Your Finance People Limited – for specialist bookkeeping, payroll or management accounting services or if they have been specifically engaged by you (or by us on your behalf) to provide a service to you.

WHAT ABOUT OTHER THIRD PARTIES?

We may share your personal information with other third parties, for a specific service or project you may have engaged us for, and could be the possible sale or restructuring of the business. We may also need to share your personal information with a regulator or to otherwise comply with the law.

DATA SECURITY

We have put in place measures to protect the security of your information. Details of these measures are available upon request.

Third parties will only process your personal information on our instructions and where they have agreed to treat the information confidentially and to keep it secure.

We have put in place appropriate security measures to prevent your personal information from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to your personal information to those employees, agents, contractors and other third parties who have a business need to know. They will only process your personal information on our instructions and they are subject to a duty of confidentiality.

We have put in place procedures to deal with any suspected data security breach and will notify you and any applicable regulator of a suspected breach where we are legally required to do so.

HOW LONG WILL YOU USE MY INFORMATION FOR?

We will only retain your personal information for as long as necessary to fulfil the purposes we collected it for, including for the purposes of satisfying any legal, accounting, tax or reporting requirements.

To determine the appropriate retention period for personal data, we consider the amount, nature, and sensitivity of the personal data, the potential risk of harm from unauthorised use or disclosure of your personal data, the purposes for which we process your personal data and whether we can achieve those purposes through other means, and the applicable legal requirements.

In some circumstances we may anonymise your personal information so that it can no longer be associated with you, in which case we may use such information without further notice to you. Once you are no longer a client of the company we will retain and securely destroy your personal information in accordance with our data retention policy.

RIGHTS OF ACCESS, CORRECTION, ERASURE, AND RESTRICTION

It is important that the personal information we hold about you is accurate and current. Please keep us informed if your personal information changes.

YOUR RIGHTS IN CONNECTION WITH PERSONAL INFORMATION

Under certain circumstances, by law you have the right to:

- **Request access** to your personal information (commonly known as a "data subject access request"). This enables you to receive a copy of the personal information we hold about you and to check that we are lawfully processing it.
- **Request correction** of the personal information that we hold about you. This enables you to have any incomplete or inaccurate information we hold about you corrected.
- **Request erasure** of your personal information. This enables you to ask us to delete or remove personal information where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal information where you have exercised your right to object to processing (see below).
- **Object to processing** of your personal information where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this ground. You also have the right to object where we are processing your personal information for direct marketing purposes.
- **Request the restriction of processing** of your personal information. This enables you to ask us to suspend the processing of personal information about you, for example if you want us to establish its accuracy or the reason for processing it.
- **Request the transfer** of your personal information to another party.

If you want to review, verify, correct or request erasure of your personal information, object to the processing of your personal data, or request that we transfer a copy of your personal information to another party, please contact your Client Manager or our Practice Manager, Kerri Fowdon in writing.

NO FEE USUALLY REQUIRED

You will not have to pay a fee to access your personal information (or to exercise any of the other rights). However, we may charge a reasonable fee if your request for access is clearly unfounded or excessive. Alternatively, we may refuse to comply with the request in such circumstances.

WHAT WE MAY NEED FROM YOU

We may need to request specific information from you to help us confirm your identity and ensure your right to access the information (or to exercise any of your other rights). This is another appropriate security measure to ensure that personal information is not disclosed to any person who has no right to receive it.

RIGHT TO WITHDRAW CONSENT

In the limited circumstances where you may have provided your consent to the collection, processing and transfer of your personal information for a specific purpose, you have the right to withdraw your consent for that specific processing at any time. To withdraw your consent, please contact your Client Manager or Kerri Fowdon, Practice Manager. Once we have received notification that you have withdrawn your consent, we will no longer process your information for the purpose or purposes you originally agreed to, unless we have another legitimate basis for doing so in law.

DATA PROTECTION OFFICER

We have appointed a data privacy manager to oversee compliance with this privacy notice. If you have any questions about this privacy notice or how we handle your personal information, please contact the privacy manager. You have the right to make a complaint at any time to the Information Commissioner's Office (ICO), the UK supervisory authority for data protection issues.

CHANGES TO THIS PRIVACY NOTICE

We reserve the right to update this privacy notice at any time, and we will provide you with a new privacy notice when we make any substantial updates. We may also notify you in other ways from time to time about the processing of your personal information.

LAST UPDATED: MAY 2018