

Oliver Leeder Accountants Ltd

Privacy Notice:

- **Our Company's Policy regarding your data:-**

All Client data held is kept in line with current recommendations from GDPR 2018. Oliver Leeder Accountants Ltd is a data controller within the meaning of GDPR and we process personal data. The contact details are as follows: Oliver Leeder Accountants Ltd, The Technology Centre, Station Road, Framlingham, IP13 9EZ. 01449 770964

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

- **The purposes for which we intend to process personal data:-**

We intend to process personal data for the following purposes:

- To enable us to supply professional services to you as our client.
- To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 ("MLR 2017")).
- To comply with professional obligations to which we are subject as a member of Association of Accounting Technicians (AAT).
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings.
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.

- **The legal bases for our intended processing of personal data:-**

Our intended processing of personal data has the following legal bases:

- At the time you instructed us to act, you gave consent to our processing your personal data for the purposes listed above
- The processing is necessary for the performance of our contract with you.
- The processing is necessary for compliance with legal obligations to which we are subject (e.g. MLR 2017).

It is a requirement of our contract with you that you provide us with the personal data that we request. If you do not provide the information that we request, we may not be able to provide professional services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

- **Ensuring that the data you have provided is relevant and necessary:-**

We are required by current legal legislations regarding "money laundering", to carry out due diligence checks verifying the validity of clients identities. For this we would normally request a valid and current photo id and a utility bill. Copies of these are kept securely on our file and we are not obliged to share or forward these copies in any way.

- **Storing your data:-**

We will only hold data that is specific, relevant and necessary for the completion of our services and to provide compliance in meeting with AAT standards, European Data Protection Boards recommendations and AML requirements. This data will be used and processed in a lawful basis for these purposes only.

- **Gaining your consent:-**
All data is held on our secure servers, and where relevant with cloud accounting software, and shall not be passed onto third parties without gaining your explicit consent prior to doing so or as part of our normal services.
- **Sharing your data:-**
As part of our normal services it will be necessary to exchange your data between HMRC, Companies House and any relevant cloud accounting software. On occasion and in compliance with AML regulations, we are required to carry out enhanced due diligence by requesting a standard risk assessments through a subscribed, recommended and fully legitimate provider of such services. Should the occasion arise that any of the data provided indicates the suggestion that our client may be involved in money laundering activities, to a substantial level of concern, then a course of action would be put in place, whereby notification would be made to the National Crime Agency. It may also be necessary, where the law allows or requires us to do so, to share your personal data with law enforcement agencies, courts and tribunals, the information commissioners office.
- **Data Requests:-**
You are entitled to request a copy of the data we hold in relation to you, in which case we will oblige accordingly within a reasonable time period.
- **Keeping your data up-to-date and relevant:-**
We have a duty to ensure the data held for you is accurate and up to date. Therefore please let us know as/when any of your personal data changes, within 14 days.
- **Call recording:-**
All calls are recorded and monitored for the purposes of training and quality, to ensure we continue to provide a high standard of services to you. No recording will be stored for longer than necessary for the purposes of the recording and shall be stored in a secure manor. No data or recording shall be shared or sold to any third part.
- **Disposal of data records:-**
Data held shall be retained for the statutory minimum period, currently 7 years, and then securely destroyed once that period has passed. Where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g. capital gains base costs and claims and elections submitted to HMRC) is retained throughout the period of the relationship, but will be deleted 7 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.

Our contractual terms provide for the destruction of documents after 7 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter. You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections

submitted) and this will be supplied in the form agreed between us. Documents and records relevant to your tax affairs are required by law to be retained by you as follows:

Individuals, trustees and partnerships

- with trading or rental income: five years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

Companies, LLPs and other corporate entities

- six years from the end of the accounting period.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller.

- **Deleting your records (the right to erasure):-**

In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website (www.ico.org.uk). If you would like your personal data to be erased, please inform us immediately and we will consider your request. In certain circumstances we have the right to refuse to comply with a request for erasure. If applicable, we will supply you with the reasons for refusing your request.

- **The right to restrict processing and the right to object:-**

In certain circumstances you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website (www.ico.org.uk). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can consider what action, if any, is appropriate.

- **Withdrawal of consent:-**

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data)