

# EA (UK) LLP

## GDPR Privacy Notice

### How we use your personal data

This privacy notice is to let you know how EA (UK) LLP trading as EA *Chartered Accountants* (EA) look after your personal data. This notice includes what you tell us about yourself, what data we hold, how we use your data, who we may share data with, news updates and marketing we may send to you. This notice explains how we do this and tells you about your privacy rights and how the law protects you.

### Our privacy promise

- To keep your data safe and private
- Not sell your data
- Let you decide how to receive news and marketing information

### Data Protection Law (GDPR)

This notice was last updated on 15 April 2021. Now that the UK has left the EU, the UK has regained full autonomy over its data protection rules from 1 January 2021. The "UK GDPR" sits alongside an amended version of the Data Protection Act (DPA) 2018. The act ensures that individuals have access to their data and can correct it if necessary.

To ensure your data is kept safe, EA will conduct a data protection audit annually or earlier if the following occur:

- When introducing new technology(s) within the business
- The processing is likely to result in a high risk to the rights and freedoms of individuals

We will make you aware of any major changes to our privacy notice before they become effective.

### Who we are

Our offices are located at the following address: 869 High Road, London, N12 8QA

You can find out more about us at <http://www.eaca.co.uk>.

If you have any questions or want more details about how we use your personal information, you can ask us by contacting Thrasos Vassiliades or Christina Loizou via post or call us on +44 (0)20 8445 5500.

### How law protects you

Now that the transition period has ended EU data protection law, GDPR, has been converted into UK domestic law to ensure it is operable in the UK. UK and EU data protection law is therefore aligned.

As well as our Privacy Notice, your privacy is protected by law. This section explains how that works.

## EA (UK) LLP GDPR Privacy Notice

The seven principles of Data Protection are:

- **Lawfulness, fairness and transparency** – to ensure that clients understand what they are signing up to when they hand over personal data. EA are required to use language that is “clear, plain and accurate” to ensure the data rights and legal protections.
- **Purpose limitation** – this principle stipulates that personal data, which is collected for a specific, previously stated and understood purpose, must not then be used for other applications.
- **Data minimisation** – to ensure that amount of data collected and/or processed is adequate, relevant and limited to the intended purpose.
- **Accuracy** – to ensure data is accurate and updating inaccurate information when necessary.
- **Storage limitation** – this restricts EA from keeping hold of data for indefinite periods of time, or beyond that of its intended purpose.
- **Integrity and confidentiality** – to ensure the integrity and confidentiality of personal data must be upheld with the appropriate security measures and EA have a responsibility to implement both physical and technological controls to ensure compliance.
- **Accountability** – this principle requires organisations to take responsibility for the personal data being handled and their compliance with the other six principles.

Data Protection law says that we are allowed to use personal information only if we have a proper reason to do so. This includes sharing it outside EA.

The law says we must have one or more of these reasons:

- To fulfil a contract we have with you, or
- When it is our legal duty, or
- When it is in our legitimate interest, or
- When you consent to it

A legitimate interest is when we have a business reason to use your information. But even then, it must not unfairly go against what is right and best for you. If we rely on our legitimate interest, we will tell you what that is.

Below is a list of all the ways that we may use your personal information as chartered accountants and tax advisors, and which of the reasons we rely on to do so.

## EA (UK) LLP GDPR Privacy Notice

| <b>What we use your personal information for</b>  | <b>Our reasons</b>  | <b>Our legitimate interests</b>  |
|---|---|--|
| Tax Services:<br>Tax Returns <ul style="list-style-type: none"> <li>• Personal</li> <li>• Sole Trader/Company</li> <li>• Tax Consultancy</li> <li>• Tax Investigations</li> <li>• Tax Enquiries</li> </ul>  | <ul style="list-style-type: none"> <li>• Your consent</li> <li>• Fulfilling engagement letters &amp; standard terms of businesses</li> <li>• Money laundering regulations</li> <li>• Our legitimate interests</li> <li>• Our legal duty</li> <li>• Professional indemnity insurance</li> <li>• Financial promotions</li> <li>• Dealing with HMRC and other Government Bodies</li> </ul> | <ul style="list-style-type: none"> <li>• Keeping records up to date.</li> <li>• Seeking consent when we need to contact you.</li> <li>• Complying with regulations that apply to us.</li> <li>• Improving how we deal with financial crime, as well as doing our legal duties in this respect.</li> <li>• Being efficient about how we fulfil our legal and contractual duties.</li> </ul> |
| Company Secretarial   |   |  |
| Accountancy: <ul style="list-style-type: none"> <li>• Self Employed</li> <li>• Rental</li> <li>• Business</li> </ul>  |   |  |
| Payroll & PAYE Services   |   |  |
| VAT Returns   |   |  |
| Website <ul style="list-style-type: none"> <li>• Marketing</li> <li>• News updates</li> </ul>   |   |  |
| <ul style="list-style-type: none"> <li>• To manage our relationship with you or your business</li> <li>• To develop new ways to meet our clients' needs and to grow our business</li> <li>• To provide advice or guidance about our services</li> <li>• To manage how we work with other companies that provide services to us and our clients</li> <li>• To deliver of our products and services</li> <li>• To collect and recover debts that is owed to us</li> <li>• To respond to complaints and seek to resolve them</li> <li>• To exercise our rights set out in agreements or contracts</li> </ul> |   |  |

## EA (UK) LLP GDPR Privacy Notice

### Groups of personal information

We may use different kinds of personal information and group them together like this

| <b>Type of personal information</b> | <b>Description</b>   |
|-------------------------------------|--|
| Financial                           | Completion of tax returns, accounts etc.   |
| Contact                             | Where you live and how to contact you  |
| Socio-Demographic                   | This includes details about your work or profession, nationality etc.  |
| Transactional                       | Details of your income, expenses, benefits, investments etc. when compiling tax returns, accounts, etc.  |
| Contractual                         | Details about the products or services we provide to you.  |
| Locational                          | Data we get about where you are for tax & accounting purposes  |
| Communications                      | What we learn about you from letters, emails and conversations between us.   |
| Social Relationships                | Your family, friends and other relationships   |
| Open Data and Public Records        | Details about you that are in public records, such as companies house  |
| Documentary Data                    | Details about you that are stored in documents in different formats, or copies of them. This could include things like your passport, drivers licence or birth certificate i.e. money laundering checks  |
| Special types of data               | The law and other regulations treat some types of personal information as special. We will only collect and use these types of data for tax purposes: <ul style="list-style-type: none"> <li>• Racial or ethnic origin</li> <li>• Trade union membership</li> <li>• Health data including gender</li> <li>• Criminal convictions and offences</li> </ul> |
| Consents                            | Any permissions, consents or preferences that you give us. This includes things like how you want us to contact you, how you wish us to send compliance etc.   |
| National Identifier                 | A number or code given to you by a government to identify who you are, such as a National Insurance number, UTR  |

## EA (UK) LLP GDPR Privacy Notice

### Where we collect personal information from

We may collect personal data information from you, your business, other companies you may have dealt with etc. in order to fulfil our services we conduct on your behalf.

Data you give us:

- When you enlist for one of our services
- When you use our website. Please see our website and Cookies policy: <http://www.eaca.co.uk/privacy-statement-and-cookie-policy>
- Communication via telephone, emails and letters
- At events

Data we collect when you use our services:

- Profile and usage data: this includes when setting you up as a client to identify you when enlist in one of our services
- Income, expenses, benefits, investments
- Payment information

Data from third parties:

- Banks
- Financial advisors
- Previous accountants
- Social networks and internet searches
- Lawyers and solicitors
- Public information such as Companies House
- Companies that introduce you to us
- Agents working on your behalf
- Government and law enforcement agencies
- Credit reference agencies

### Who we share your personal information with

- Yourself, (spouse, issue, other family member or relative etc. with your consent)
- Businesses i.e. the individuals own company, assistants, PA's
- Our website
- Successor accountants
- Banks
- Remote contractors/employees outside of the UK
- Financial advisors/institutes
- HMRC and other government regulators and authorities
- Fraud prevention agencies
- Credit reference agencies to check personal information including your identity.
- Lawyers and solicitors

## **EA (UK) LLP GDPR Privacy Notice**

- Debt Collection Agencies
- Companies that introduce you to us i.e., property management companies
- Companies we have a joint venture or agreement to co-operate with
- Companies that we introduce you to
- Companies you ask us to share your data with

### **How we use your information to make automated decisions**

We sometimes make decisions based on the information we have. This helps improve the efficiency of our services we conduct on your behalf based on what we know. Any major decisions we will contact you for your consent before proceeding.

Here are some examples of automated decisions we make:

- Correcting PAYE coding notices
- Obtaining rental agent statements
- Obtaining pensions and financial investments for completion of tax returns
- Reducing tax payments on account
- National insurance deferment or overpayment
- Money laundering checks

### **Fraud Prevention Agencies (FPAs)**

We need to confirm your identity before we provide our services to you or your business. Once you have become a client of ours, we will also share your personal information as needed to help detect fraud and money-laundering risks. We may use Fraud Prevention Agencies to help us with this.

Both we and fraud prevention agencies can only use your personal information if we have a proper reason to do so. It must be needed either for us to obey the law, or for a 'legitimate interest'.

A legitimate interest is when we have a business or commercial reason to use your information. This must not unfairly go against what is right and best for you.

We will use the information to:

- Confirm identities
- Help prevent fraud and money-laundering
- Fulfil any contracts you or your business has with us.

We or an FPA may allow law enforcement agencies to access your personal information. This is to support their duty to detect, investigate, prevent and prosecute crime.

FPA's can keep personal information for different lengths of time. They can keep your data for up to six years if they find a risk of fraud or money-laundering.

## **EA (UK) LLP GDPR Privacy Notice**

### **Sending data outside of the United Kingdom (UK)**

We will only send your data outside of the UK to:

- Contractors and advisers who we use to help with completing accounts, tax returns etc.
- Following instructions given by you
- Comply with a legal duty

If we do transfer information to our agents or advisers outside of the UK, we will make sure that it is protected in the same way as if it were being used in the UK.

### **If you choose not to give personal information**

We may need to collect personal information by law, or under the terms of an agreement we have with you. If you choose not to give us this personal information, it may delay or prevent us from meeting our obligations. It may also mean that we cannot perform our services to you. Any data collection that is optional would be made clear at the point of collection.

### **Marketing**

We may use your personal information to tell you about relevant services i.e. fee protection service or new updates from HMRC.

We can only use your personal data to send you marketing information if we have either your consent or a 'legitimate interest'.

You can ask us to stop sending you marketing messages by contacting us at any time. You can change your mind anytime and update how you wish to be contacted by us.

### **How long we keep your personal information**

We will not hold your data longer than necessary unless we have been given specific instruction by the individual or we feel required for professional indemnity.

In the event that you are no longer a client, please specifically advise us if you wish to be removed from our media contact or newsletters.

### **How to get a copy of your personal information**

You can access your personal information we hold by contacting your managing partner by phone, email or post.

### **Correcting your personal information**

If you think the information we hold about you is incorrect or needs updating, please do not hesitate to contact us. We will take reasonable steps to check its accuracy and correct it.

## **EA (UK) LLP GDPR Privacy Notice**

### **What if you want us to stop using your personal information?**

You have the right to object to our use of your personal information, or to ask us to delete, remove, or stop using your personal information if there is no need for us to keep it. This is known as the 'right to object' and 'right to erasure', or the 'right to be forgotten'.

There may be legal or other official reasons why we need to keep or use your data. But please tell us if you think that we should not be using it.

Please contact us if you object how we use your data or ask us to delete it or restrict how we use it.

### **How to complain**

Please let us know if you are unhappy with how we have used your personal information. Please contact your engagement partner.

You also have the right to complain to the Information Commissioner's Office. Find out on their website how to report a concern.