

## Privacy Policy

Meridian Taxation Services Ltd ("We") are committed to protecting and respecting your privacy.

This policy and any other documents referred to on it sets out the basis on which any personal data we collect from you, or that you provide to us, will be processed by us. Please read the following carefully to understand our views and practices regarding your personal data and how we will treat it.

The rules on processing of personal data are set out in the General Data Protection Regulation (the "GDPR").

### 1. Definitions

**Data controller** - A controller determines the purposes and means of processing personal data.

**Data processor** - A processor is responsible for processing personal data on behalf of a controller.

**Data subject** – Natural person

**Categories of data: Personal data and special categories of personal data**

**Personal data** - The GDPR applies to 'personal data' meaning any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier (as explained in Article 6 of GDPR). For example: name, passport number, home address or private email address. Online identifiers include IP addresses and cookies.

**Special categories personal data** - The GDPR refers to sensitive personal data as 'special categories of personal data' (as explained in Article 9 of GDPR). The special categories specifically include genetic data, and biometric data where processed to uniquely identify an individual. Other examples include racial and ethnic origin, sexual orientation, health data, trade union membership, political opinions, religious or philosophical beliefs.

**Processing** - means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

**Third party** - means a natural or legal person, public authority, agency or body other than the data subject, controller, processor and persons who, under the direct authority of the controller or processor, are authorised to process personal data.

### 2. Who are we?

Meridian Taxation Services Ltd is the data controller. This means we decide how your personal data is processed and for what purposes. Our contact details are: [enquiries@meridiantax.com](mailto:enquiries@meridiantax.com) or +44 392 21500. For all data matters contact Nick Watts or Sam Bennie, our data representative on +44 392 215000.

### 3. The purpose(s) of processing your personal data

We use your personal data for the following purposes:

- To submit information to HM Revenue & Customs for the purposes of tax, VAT and payroll
- To submit information to Companies House for the purposes of Limited Company returns
- To submit information to Foreign Tax Office's if required
- To manage our employees
- To maintain our own accounts and records
- To inform individuals of news, events or activities
- To submit information to another at your specific request: i.e. mortgage broker, lettings agent or solicitor

#### 4. The categories of personal data concerned

With reference to the categories of personal data described in the definitions section, we process the following categories of your data:

- Personal data: name, address, telephone numbers, email addresses, financial information, copies of passport or driving licence and numbers, name and date of birth of partner and name and dates of birth of any children you have.
- Special categories of data: health

We have obtained your personal data from you or your designated personal representative.

#### 4. What is our legal basis for processing your personal data?

##### a) Personal data (article 6 of GDPR)

###### Our lawful basis for processing your general personal data:

Processing necessary for the performance of a contract with the data subject or to take steps to enter into a contract

Engaged by you to perform tasks necessary to meet HMRC, Companies House or other Foreign Tax Office's (where applicable) requirements if explicitly requested by you other organisations may be provided with data.

Processing necessary for compliance with a legal obligation

To comply with HMRC, Companies House and other Foreign Tax Office's requirements

##### b) Special categories of personal data (article 9 of GDPR)

###### Our lawful basis for processing your special categories of data:

Explicit consent of the data subject

With your explicit consent, on the rare occasion, we may hold information relating to your health which is deemed necessary for the performance of a contract. This information would only be provided to HMRC in defence of a penalty fine.

More information on lawful processing can be found on the [ICO website](#).

#### 6. Sharing your personal data

- Your personal data will be treated as strictly confidential, and will be shared only with H.M. Revenue & Customs, Companies House, and other Foreign Tax Office's where applicable, a designated individual if one has been appointed and, if explicitly requested, mortgage lenders, lettings agents or another firm of accountants/tax advisers.  
and
- Employees of software programmes we use, may from time to time be required to access your data for legitimate business purposes to assist with a support query or investigate, or resolve, an issue raised by us.

###### We may disclose your personal information to third parties:

- If Meridian Taxation Services Ltd are acquired by a third party, personal data held by it about its customers will be one of the transferred assets.
- If we are under a duty to disclose or share your personal data in order to comply with any legal obligation, or to protect the rights, property, or safety of Meridian Taxation Services Ltd, our customers, or others. This includes exchanging information with other companies and organisations for the purposes of fraud protection and credit risk reduction.

#### 7. How long do we keep your personal data?

We keep your personal data for no longer than reasonably necessary but for a period of 15 years in order to evidence data entered on tax returns in the event of a Revenue enquiry and to support claims for Foreign Service where required. Where we have not completed a tax return, or where no further returns are required, data will be retained if the client wishes us to remain as agent. New client enquiries data, where no work is required, will be kept for 18 months.

## 8. Providing us with your personal data

We require your personal data as it is a contractual requirement or a requirement necessary to enter into a contract.

## 9. Your rights and your personal data

Unless subject to an exemption under the GDPR, you have the following rights with respect to your personal data:

- The right to request a copy of the personal data which we hold about you;
- The right to request that we correct any personal data if it is found to be inaccurate or out of date;
- The right to request your personal data is erased where it is no longer necessary to retain such data;
- The right to withdraw your consent to the processing at any time, where consent was the lawful basis for processing the data (data on health).
- The right to request that we provide you with your personal data and where possible, to transmit that data directly to another data controller, (known as the right to data portability), where applicable i.e. where the processing is based on consent or is necessary for the performance of a contract with the data subject and where the data controller processes the data by automated means.
- The right, where there is a dispute in relation to the accuracy or processing of your personal data, to request a restriction is placed on further processing;
- The right to object to the processing of personal data, where applicable i.e. where processing is based on legitimate interests.

## 10. Transfer of Data Abroad

If personal data is to be transferred outside the EEA, this would only be on the occasions when data is sent to you. Wherever possible this would be emailed to you and password protected or posted to your postal address. We will take all steps reasonably necessary to ensure that your data is treated securely and in accordance with this privacy policy.

Where we have given you (or where you have chosen) a password which enables you to access certain parts of our site, you are responsible for keeping this password confidential. We ask you not to share a password with anyone.

## 11. Automated Decision Making

We do not use any form of automated decision making in our business.

## 12. Further processing

If we wish to use your personal data for a new purpose, not covered by this Data Privacy Notice, then we will provide you with a new notice explaining this new use prior to commencing the processing and setting out the relevant purposes and processing conditions.

## 13. Changes to our privacy policy

Any changes we may make to our privacy policy in the future will be posted on our website and, where appropriate, notified to you by e-mail. Please check back frequently to see any updates or changes to our privacy policy.

## 14. How to make a complaint

To exercise all relevant rights, queries or complaints please in the first instance contact Meridian Taxation Services Ltd +44 (0) 1392215000.

If this does not resolve your complaint to your satisfaction, you have the right to lodge a complaint with the [Information Commissioners Office](#) on 03031231113 or via email <https://ico.org.uk/global/contact-us/email/> or at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF, England.