



## PRIVACY NOTICE ISSUED BY HNH PARTNERS LIMITED

### Introduction

The Data Protection Act 2018 (“DPA 2018”) and the UK GDPR (as defined in the Data Protection, Privacy and Electronic Communications (Amendments etc) EU Exit Regulations 2018) impose certain legal obligations in connection with the processing of personal data.

HNH Partners Limited is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details are as follows:

Craig Holmes  
HNH Partners Limited  
Jefferson House  
42 Upper Queen Street  
Tel: 028 90278100  
[info@hnhgroup.co.uk](mailto:info@hnhgroup.co.uk)

We may amend this privacy notice from time to time. If we do so, a copy of our current privacy notice can be found on our website at [www.hnhgroup.co.uk](http://www.hnhgroup.co.uk).

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.

### Data we may collect from you

- Contact Information to include name, email address and telephone numbers
- Address
- Date of Birth
- Photograph
- Passport and/ or Driving Licence Number and/or other identity evidence as required to meet our regulatory obligations.
- Special Category Data (community background, gender, race, disability, sexual orientation, marital status, dependant/ caring responsibilities) to be used in relation to our own employees to ensure meaningful equal opportunity monitoring and reporting.
- Information about your financial affairs, assets and liabilities may be required if it is relevant to matters upon which you wish us to advise you or to enable us to comply with our regulatory obligations relating to anti-money laundering.
- Personal information contained in correspondence with us via the methods outlined further below.
- Financial Information Relating to Banking and Payment Information to pay and transmit funds in the course of client transactions - We do not store credit or debit card details
- IP Address
- Web browser type
- Operating system
- Your activity on our website
- Cookie information
- CVs and covering letters received as part of a recruitment process which may include contact details, career history, qualifications and skills.
- Information communicated in job interviews or through our recruitment processes. We may also collect, store and use the following "special categories" of more sensitive personal information:
  - Information about your race or ethnicity, religious beliefs, sexual orientation, and political opinions to ensure meaningful equal opportunity monitoring and reporting.

- Information about your disability status to consider whether we need to provide appropriate adjustments during the recruitment process.

### **How we may collect personal data from you**

We may collect data from you directly. Where you are a client or prospective client, we may also collect data from representatives or people who are providing you with other services.

We collect data from the following sources:

- From you or your representatives directly where you complete forms on our website or when you correspond with us in other ways such as by email, in-person, post or over the phone. This may be where you are seeking further information on our services or where you are registering to attend events facilitated by us.
- From relatives, agents or third parties where you may be involved in a matter we are instructed in for example as a beneficiary, trustee, buyer, seller, debtor, creditor, employee or employer.
- From other organisations which have referred you to us, for example, solicitors, accountants, financial advisers, insurance companies, financial institutions.
- Online public sources or registers such as Companies House.
- Where you apply for a position with us, we may receive information about you from a recruitment agent, your current and/ or former employers and/ or referees.
- Devices you use when you use our service via Cookies.

### **If you fail to provide personal data**

Where we need to collect personal data by law, or under the terms of a contract we have with you, and you fail to provide that data when requested, we may not be able to perform the contract we have or are trying to enter into with you. In this case, we may not be able to perform our obligations but we will notify you if this is the case at the time

### **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 in line with the terms of our engagement.
- 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 Chartered Accountants Ireland.
- To use in the investigation and/or refence 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.
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so or if you have previously engaged us to provide similar services to you. You have the right to object to use of your data for marketing at any time by notifying us in writing at [info@hnhgroup.co.uk](mailto:info@hnhgroup.co.uk).
- To help monitor use and visits to our website through the use of cookies. Information collected through the use of cookies does not identify you as an individual and is not linked to any personal information which we may hold about you.
- To assess your suitability for a role you are applying for, for recruitment purposes and to retain records related to our hiring process.

## **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.

## **Persons/organisations to whom we may give personal data**

We may share your personal data with:

- HMRC
- any third parties with whom you require or permit us to correspond
- subcontractors
- an alternate appointed by us in the event of incapacity or death
- professional indemnity insurers
- our professional body Chartered Accountants Ireland and/or the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)

If the law allows or requires us to do so, we may share your personal data with:

- the police and law enforcement agencies
- courts and tribunals
- the Information Commissioner's Office ("ICO")

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. If you ask us not to share your personal data with such third parties we may need to cease to act.

## **IVA register**

For those debtors who enter into an Individual Voluntary Arrangement ("IVA") please be advised that the detail contained within the IVA Register, maintained by the Department for the Economy, is provided to credit reference agencies, as well as being open for public inspection.

## **Transfers of personal data outside the EEA**

We do not transfer your personal data outside the European Economic Area ("EEA") unless you provide us with specific consent to do so.

## **Retention of personal data**

When acting as a data controller and in accordance with recognised good practice within the tax and accountancy sector we will retain all of our records relating to you as follows:

- where tax returns have been prepared it is our policy to retain information for 7 years from the end of the tax year to which the information relates.
- where ad hoc advisory work has been undertaken it is our policy to retain information for 6 years from the date the business relationship ceased.
- 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 6 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 in accordance with this Privacy Notice and therefore agreement to the contractual terms is taken as agreement to the retention of records for the applicable period as outlined above, 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 at the termination of the contract.

### **Requesting personal data we hold about you (subject access requests)**

You have a right to request access to your personal data that we hold. Such requests are known as 'subject access requests' ("SARs").

Please provide all SARs in writing marked for the attention of Craig Holmes.

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you should tell us:

- your date of birth
- previous or other name(s) you have used
- your previous addresses in the past five years
- personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
- what type of information you want to know

If you do not have a national insurance number, you must send a copy of:

- the back page of your passport or a copy of your driving licence; and
- a recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g. if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

We will not charge you for dealing with a SAR.

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a data controller and we act for you as a data processor (e.g. by processing payroll), we will assist you with SARs on the same basis as is set out above.

### **Putting things right (the right to rectification)**

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

### **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](http://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](http://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.

### **Obtaining and reusing personal data (the right to data portability)**

In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g. so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website ([www.ico.org.uk](http://www.ico.org.uk)).

The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual's consent or for the performance of a contract; and
- when processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

## **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)

## **Automated decision-making**

We do not intend to use automated decision-making in relation to your personal data.

## **Complaints**

If you have requested details of the information we hold about you and you are not happy with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can complain to us. Please send any complaints to Craig Holmes at the address detailed above.

If you are not happy with our response, you have a right to lodge a complaint with the ICO ([www.ico.org.uk](http://www.ico.org.uk)).