

**PRIVACY NOTICE**  
**issued by GMcG Group Limited**

**Introduction**

The Data Protection Act 2018 (“DPA 2018”) and the UK General Data Protection Regulation (“GDPR”) impose certain legal obligations in connection with the processing of personal data.

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

GMcG Group Limited, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ

We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice.

**Processing of Customer Data**

Data protection legislation and regulation places obligations on you as a data controller where we act as a data processor to undertake the processing of personal data on your behalf, for instance where we operate a payroll service for you. We therefore confirm that we will at all times take appropriate measures to comply with relevant requirements when processing data on your behalf. In particular we confirm that we have adequate security measures in place and that we will comply with any obligations equivalent to those placed on you as a data controller. Terms relating to our responsibilities as a data processor are set out in the paragraphs below.

In respect of the client personal data, unless otherwise required by applicable laws or other regulatory requirements, we shall:

- Process the client personal data only in accordance with your lawful written instructions, in order to provide you with the services pursuant to our engagement with you and in accordance with applicable data protection legislation.
- Disclose and transfer the client personal data to our regulatory bodies or other third parties (for example, our professional advisors or service providers) as and to the extent necessary in order to provide you with the services pursuant to our engagement with you in relation to those services.
- Disclose the client personal data to courts, government agencies and other third parties as and to the extent required by law.
- Maintain commercially reasonable and appropriate security measures, including administrative, physical and technical safeguards, to protect against unauthorised or unlawful processing of any client personal data and against accidental loss or destruction of, or damage to, such client personal data.
- Maintain written records of our processing activities performed on your behalf which shall include:
  - (i) the categories of processing activities performed;
  - (ii) details of any cross-border data transfers outside of the United Kingdom or EEA; and
  - (iii) a general description of security measures implemented in respect of the client personal data;

- Return or delete all the client personal data upon the termination of the engagement with you pursuant to which we agreed to provide the services.
- Ensure that only those personnel who need to have access to the client personal data are granted access to it and that all of the personnel authorised to process the client personal data are bound by a duty of confidentiality.
- Notify you if we appoint a sub-processor (but only if you have given us your prior written consent, such consent not to be reasonably withheld or delayed) and ensure any agreement entered into with the relevant sub-processor includes similar terms as the terms set out in this section.
- Where we transfer the client personal data to a country or territory outside the United Kingdom or EEA to do so in accordance with data protection legislation.
- Notify you promptly if:-
  - We receive a request, complaint or any adverse correspondence from or on behalf of a relevant data subject, to exercise their data subject rights under the data protection legislation or in respect of the client personal data; or
  - We are served with an information or assessment notice, or receive any other material communication in respect of our processing of the client personal data from a supervisory body (for example, the Information Commissioner’s Office).
- Notify you, without undue delay, in the event that we reasonably believe that there has been a personal data breach in respect of the client personal data; and
- Without prejudice to the generality of the data protection clause in our standard terms and conditions of business, you will ensure that you have all necessary appropriate consents and notices in place to enable the lawful transfer of the client personal data to us.

**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 2023 (“MLR 2023”).
- To comply with professional obligations to which we are subject as a member of Chartered Accountants Ireland.
- 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 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.
- To respond to an enquiry.
- To send out requested information.
- To send technical, topical, reference or marketing material to you or to invite you to events, courses or conferences.

We reserve the right to process your data and information in order to fulfil our service obligations to you, including via third party software.

**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. Money Laundering Regulations).
- The processing is necessary for the purposes of the following legitimate interests which we pursue: To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings..

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.

**Categories of personal data collected:**

- Names
- Addresses
- Date of birth
- Phone number
- Financial data of Client’s directors
- Employees:-
  - Full name
  - Address
  - Date of birth
  - NI number
  - Tax code
  - Salary
- Customers
- Other contractors

**Source of personal data collected:**

- Employees
- Financial institutions
- Other professionals
- HMRC
- Companies House
- Any other publicly sources

**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
- tax insurance providers
- 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)
- CIOT
- Companies House
- 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.

**Transfers of personal data outside the UK and EEA**

Your personal data will be processed in the UK and EEA only. We do not share any personal data with third parties outside the UK or EEA without your consent.

**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 7 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 12 months 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.

#### **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 the Data Privacy Lead.

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, 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 the Managing Director, GMcG Group Limited, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ.

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)).