

PRIVACY NOTICE

Taxation

Who we are

Moray Council, Council Office, High Street, Elgin, Moray, IV30 1BX, www.moray.gov.uk 01343 543451, is a Local Authority established under the Local Government etc. (Scotland) Act 1994. We are the Data Controller of the personal data being collected.

Why we are collecting your personal data

Moray Council collects personal data about you¹ so that the Council can carry out its statutory duties relating to the administration, collection and enforcement of Local Taxes (meaning Council Tax and Non-Domestic Rates (NDR)) in Moray. These duties are outlined in the Local Government Finance Act 1992 and Local Government Finance Act 1988.

The personal data that will be collected about you, and potentially about others in your household, may include:

- names, addresses, bank details and contact details (including phone numbers and email address)
- forwarding address(es), and/or, details of any other properties owned or leased in Moray
- matriculation numbers and details about courses of study for students
- information required to establish entitlement to discount, reduction or exemption (including health information)
- Any other information required to support the administration, collection and enforcement of Local Taxes.

Personal data we collect from other sources

Most of the personal data we collect about you is gathered directly from you; through application forms, telephone contact, face to face or web/email enquiries. In order to administer and recover Local Taxes, we may also collect data about you from other sources, including but not limited to: the Department of Work and Pensions (DWP), HMRC, your landlord, previous property owner, contractors acting on behalf of the Local Authority, an Agent acting on your behalf, solicitors, Housing Associations, other Councils, Grampian Assessor, Electoral Registration Officer, Further Education Establishments (e.g. University of the Highlands and Islands), other Council departments, and, Sheriff Officers.

Personal data you give us about other people

Some of Taxation application forms ask for information to be provided by a third party. If you have provided, or have been asked to provide, someone else's personal data for a specific purpose, please ensure that you have told them that you have given their personal data to us for this purpose.

¹ for the purposes of this notice, 'you' or 'your' refers to the individual who's personal data is being supplied to the Council, otherwise known as the 'data subject'. This does not include companies or similar organisations. This is also equivalent to the 'liable person' named on the Council Tax application forms or 'Ratepayer' on the Non-Domestic Rates application forms.

Our legal basis

Whenever the Council processes personal data we need to make sure we have a legal basis for doing so. We understand the Council's basis in data protection law to be Article 6(1)(e) of the United Kingdom General Data Protection Regulation (UK GDPR) because your personal data is necessary for the performance of a task carried out in the public interest by the Council, and, Article 6(1)(c), as the processing is necessary for the Council to comply with its legal obligations. Processing your personal data is necessary for the Council to fulfil its role and obligations of administration, collection and enforcement of Local Taxes under the Local Government Finance Act 1992, Local Government Finance Act 1988 and related legislation.

Personal data that counts as 'special category data', such as health information related to a Council Tax Reduction, must satisfy extra conditions when processed. We understand our legal basis in data protection law for processing this special category data to be Article 9(2)(g) of the UK GDPR and Schedule 1, Part 2, Paragraph 6 of the Data Protection Act 2018, as the processing is necessary for reasons of substantial public interest for statutory and government purposes. The processing is necessary for the exercise of functions conferred under the Local Government Finance Act 1992 and Local Government Finance Act 1988.

Who we share this personal data with

As part of the administration and recovery of Local Taxes your personal data may be shared with third parties. We make sure they manage your personal data appropriately through our contractual arrangements with them. These third parties include:

- Grampian Assessor
- Sheriff Officers
- LoCTA (tracing service for Local Authorities)
- Royal Mail
- Other Local Authorities

The Council has contracted Data Tank to validate entitlement to reduction awards, such as for single person discount. We make sure they manage your personal data appropriately through our contractual arrangements with them. Please see www.datatank.co.uk for more information on Data Tank and their privacy information.

Applicants for Non-Domestic Rates Relief should note that from April 2021 all local authorities are obliged by the Scottish Government to publish on their websites, on a quarterly basis, a full list of recipients. Wherever it is possible to do so, personal information will be redacted from this list; however, it will be published when it is appropriate to do so. The Council shares NDR data with the Scottish Government in order to ensure the efficient administration of NDR in Scotland.

Your personal data may be shared internally with authorised officers of the Council if having access to personal data is a necessary part of their roles to ensure records are accurate and up to date. It may also be shared with other relevant Council departments where applicable. For example, Taxation information may be shared between the Taxation service and the Benefits service, for the purposes of the determination and assessment of benefits and Local Taxes reductions.

The Council may also share your personal data with other relevant Council departments and third parties where we are under a legal obligation to do so. For example, this may be with Police, Social Security Scotland, HMRC, Department of Work and Pensions, UK Border Agency or Registered Professional Bodies.

The Council is required by law to protect public funds against fraud. It may share personal data with other relevant Council departments and third parties responsible for auditing and administering public funds, or who otherwise have responsibility for preventing and detecting fraud.

How long the personal data is held for

Your personal data will be securely stored by Moray Council for a pre-determined length of time. Information is only kept for the minimum amount of time necessary. We maintain a record retention schedule which sets out how long we retain different types of personal data. This is available on our website: www.moray.gov.uk/RetentionSchedules

The Council stores information within the UK.

Your rights

Moray Council is the Data Controller for this personal data. You have legal rights about the way the Council handles and uses your personal data. These include the right to ask for a copy of it, to ask us to correct it and to ask us to stop doing something with your personal data.

As so far as the legislation permits, you also have the right to request the deletion of your data, and to object to the processing.

For more information about these rights, please see the Information Management pages on the Council's website here: www.moray.gov.uk/InformationRights. Alternatively, email the Council's Data Protection Officer at: IG@moray.gov.uk

You also have the right to make a complaint to the Information Commissioner's Office. They are the body responsible for making sure organisations like the Council handle your personal data lawfully.

Information Commissioner's Office

Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF

Telephone: 0303 123 1113 Website: <https://ico.org.uk/>