#### PRIVACY NOTICE – Council Tax & Non Domestic Rates



## How we use your information

Your personal data\* is required for the Council to carry out its statutory duties relating to the administration and collection of Local Authority Taxes. Our duties relating to the collection and administration of council tax are outlined in the Local Government Finance Act 1992. Our duties relating to the collection and administration of non domestic rates are outlined in the Local Government Finance Act 1988.

## Information provided by third parties

Most of the personal data the Council will use will be gathered through an appropriate application form, telephone contact, face to face or web/email enquiries. Some of the application forms ask for information to be provided by a third party. The 'How To Complete The Form' section will outline which parts of the form which contain information to be provided by a third party.

In addition to these occasions, when processing types of transactions further information may also be gathered from your solicitor, landlord, previous owner or any Agent acting on your behalf.

## **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 General Data Protection Regulation (GDPR) because processing your personal data is necessary for us to fulfil the role of administration, collection and enforcement of Local Authority Taxes.

The Council may also process more sensitive information (for example as health information) known as 'special category data'. We understand that our legal basis in data protection law for processing this special category data to be Article 9(2)(b) of the GDPR as it is necessary for us to carry out obligations in relation to social security.

### Who we share your information with

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 which improves the standard of the services we deliver. It may also be shared with other relevant Council departments where applicable.

As part of completing the process the personal data may be shared with third parties. These third parties include, but are not limited to:

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

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, 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 information is held for

Your personal data will be held by Moray Council for a pre-determined length of time. You can find all the information about how long we retain personal data for on our website:

http://www.moray.gov.uk/moray\_standard/page\_92820.html (found on the Moray Council website under Section 5 of the Records Management Plan)

# 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 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.

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 Email: casework@ico.gov.uk Website: www.ico.org.uk

\*(Note – 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.)