

# PRIVACY NOTICE AND DATA PROTECTION POLICY FOR CLIENTS, EMPLOYEES & OTHER THIRD PARTIES

## INTRODUCTION AND PURPOSE

Welcome to **QH ACCOUNTING LIMITED's** ('QH ACCOUNTING') privacy notice and data protection policy ('the **Policy**').

We take issues relating to your personal data very seriously. This Policy explains how we handle and look after your personal data when you visit our website, when we are instructed to provide our services to you and when you are employed by us. We will always be clear about why we need the details we ask for and ensure your personal information or that belonging to any third party you give to us is kept as secure as possible.

It is important that you read this Policy together with any other privacy notice or fair processing notice we may provide on specific occasions when we are collecting or processing personal data about you so that you are fully aware of how and why we are using your data. This Policy supplements any other notice/s and is not intended to override it/them.

This Policy is provided in a layered format, so you can click through to the specific areas set out below. Please also use the Glossary (located on page 15) to understand the meaning of some of the terms mentioned within this Policy.

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## 1. IMPORTANT INFORMATION AND WHO WE ARE

### 1.1 CONTROLLER

**QH ACCOUNTING** is the data controller responsible for your personal data (in the case of individual clients and employees) or your employees' personal data (in the case of employers) (collectively referred to in this policy as **"we", "us" or "our"**)

We have appointed a Data Protection Officer (**'DPO'**) who is responsible for overseeing questions in relation to this Policy.

### 1.2 CONTACT DETAILS

You should not hesitate to contact our DPO, Chrysanthos Protopapas for any further information or questions relating to the Policy.

**Email address:** [chrysanthos@qhaccounting.com](mailto:chrysanthos@qhaccounting.com)

**Postal address:** QH Accounting  
Queens House  
180 Tottenham Court Road  
London  
W1T 7PD

**Telephone number:** 020 7636 2100

You have the right to make a complaint at any time to the Information Commissioner's Office (**'ICO'**), the UK supervisory authority for data protection issues ([www.ico.org.uk](http://www.ico.org.uk)).

We would, however, appreciate the chance to deal with your concerns before you approach the ICO so please contact us in the first instance.

### 1.3 CHANGES TO THE PRIVACY NOTICE AND YOUR DUTY TO INFORM US OF CHANGES

This version was last updated on 10 April 2019. We may change this Policy at any time by updating this document so you should therefore check our Website from time to time to ensure you are aware of any changes.

It is important that the personal data we hold about you is accurate and current. Please keep us informed if your personal data changes during your relationship with us or instructions to us. If you provide us with an email address that you share with another person (such as a spouse/partner), you can expect them to see any emails that we send to you. If you do not wish for that third party to see any emails, please provide us with an alternative.

## 1.4 THIRD-PARTY LINKS

Our website may include links to other websites, plug-ins and applications. Clicking on those links may allow third parties to collect or share data about you. We do not control these third-party websites and are not responsible for their privacy statements. When you leave our website, we encourage you to read the privacy notice of every website you visit.

## 2. THE DATA WE COLLECT ABOUT YOU

### 2.1 PERSONAL DATA

Personal data, or personal information, means any information about an individual from which that person can be identified. It does not include data where the identity has been removed (anonymous data).

We may collect, use, store and transfer different kinds of personal data about you or your employees which we have grouped together as follows:

<b>Advice Data</b>	<i>includes</i>	all information about you, your business, company (and its officers), your employees or any other information which you have disclosed in order to obtain advice from us or in order for us to provide our services to you
<b>Contact Data</b>	<i>includes</i>	includes billing address, delivery addresses, email address, telephone numbers and facsimile numbers
<b>Employment Data</b>	<i>includes</i>	National Insurance numbers, previous employment history, professional references and all other details which we may collect at the outset of or during your employment with us
<b>Financial Data</b>	<i>includes</i>	Bank account details where we make payments to you or other financial data relating to you, your business, or property which we require in order to provide our services to or maintain our relationship with you. This includes details as to the source of your funds relating to a property transaction
<b>Identity Data</b>	<i>includes</i>	first name, maiden name, last name, any middle names, marital status, title, date of birth and gender
<b>Litigation Data</b>	<i>includes</i>	Details and information, you have provided to us in contemplation of or during litigation matters in which we are involved
<b>Marketing and Communications Data</b>	<i>includes</i>	your preferences in receiving marketing from us and your communication preferences

<b>Property &amp; Business Data</b>	<i>includes</i>	Details relating to a property or properties or a business or businesses which you own, rent, manage or which you are seeking to purchase or sell and/or details of your property or business required in order to provide our services to you.
<b>Transaction Data</b>	<i>includes</i>	details about payments to and from you and other details of services you have purchased from us
<b>Technical Data</b>	<i>includes</i>	internet protocol (IP) address, and details of the devices you use to access our website and/or communicate with us electronically
<b>Usage Data</b>	<i>includes</i>	includes information about how you use our website, products and services

We also collect, use and share **Aggregated Data** such as statistical or demographic data for any purpose. Aggregated Data may be derived from your personal data but is not considered personal data in law as this data does not directly or indirectly reveal your identity. For example, we may aggregate your Usage Data to calculate the percentage of users accessing a specific website article. However, if we combine or connect Aggregated Data with your personal data so that it can directly or indirectly identify you, we treat the combined data as personal data which will be used in accordance with this privacy policy.

## 2.2 SENSITIVE AND SPECIAL PERSONAL DATA

Some information is subject to a higher threshold of protection because it is more sensitive. This information is commonly known as Sensitive Personal Data or Special Categories of Personal Data. Sensitive/ Special Categories of Personal Data includes:

- information about your or a person's physical or mental health or condition;
- racial or ethnic origin or religious beliefs or other beliefs of a similar nature;
- political opinions;
- information about a person's sexual life;
- the commission or alleged commission of any offence (i.e. criminal matters);
- any proceedings for any offence committed or alleged to have been committed by the data subject, the disposal of such proceedings or the sentence of any court in such proceedings;
- whether you are a trade union member or not;
- information about a person's genetics; and
- information about a person's biometric data.

We do not routinely collect sensitive personal data. However, where we do, we do

not share sensitive/special categories of personal data with any third parties without your express written consent in the case of individual clients and employees. In the case of data provided by clients about their employees, ex-employees, directors or ex-directors (or equivalent), applicants for jobs, volunteers, contractors, workers or agency workers, where we hold special categories of data about any such data subject we will be processing that data solely as necessary for our client and to carry out specific instructions received from clients and in accordance with the guidance provided by the ICO which can be found by [clicking here](#).

### 2.3 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 (for example, to provide you with our services). In this case, we may have to cancel the service you have with us but we will notify you if this is the case at the time.

## 3. HOW IS YOUR PERSONAL DATA COLLECTED?

We use different methods to collect data from and about you including through:

#### **Direct interactions and correspondence with us**

You may give us your Identity, Contact, Employment, Transaction, Financial and other Data by filling in forms or by corresponding with us by face to face meetings, post, telephone, email or otherwise and providing electronic devices such as CDs, memory stick or other devices containing personal information.

This includes personal data you provide when you:

- use our services;
- apply for a job with us;
- make and receive telephone calls from our office;
- subscribe to our service or publications;
- request marketing materials or other information to be sent to you;
- enter a competition, promotion or survey; or
- give us some feedback.

***Please note that if you attend our offices, we maintain a closed-circuit television system for security purposes and you will be recorded. We may also record telephone conversations made to and from our office for training, reference and monitoring purposes.***

#### **Automated technologies or interactions**

As you interact with our website we may automatically collect Technical Data about your activity. We collect this personal data by using cookies and other similar technologies

**Third parties or publicly available sources**

We may receive personal data about you from various third parties and public sources as set out below:

- Another client who has referred you to us.
- Another estate agent who has referred you to us.
- You representative who pass information to us.
- Another service provider who has referred you to us such as a solicitor, an accountant, a recruitment agent or an HR service provider.

**Identity and Contact Data**

From publicly available sources, such as Companies House and the Land Registry, based inside the EU. For example, we will check Companies House to ascertain the directors of a client company.

## 4. HOW WE USE YOUR PERSONAL DATA

### 4.1 OVERVIEW OF USE

We will only use your personal data when the law allows us to. We only process data for the purposes we have agreed with you or where it relates to:

- providing our services to you or the company/organisation whom you work for (as applicable) – we need to consider the data in order to give the best and most appropriate advice and service;
- investigations into your property or properties in order to sell, rent, take over the management or generally deal with the property;
- conducting various checks in accordance with the relevant rules and requirements relating to your property;
- complying with legal requirements (such as our professional obligations to our regulators or to check your due diligence documentation and to carry out money laundering checks);
- pursuing our legitimate interests (such as being able to communicate with you and update you regarding our services), and your interests and fundamental rights do not override those interests;
- something necessary for the protection of a person's vital interests (this is likely to be exceptional but may be related to someone's health in an emergency);
- considering any application(s) for employment and/or your employment status with us;
- something you have consented to; and
- data that has been made public by you.

Generally, we do not rely on consent as a legal basis for processing your personal data other than in relation to individual clients where marketing communications are sent to you via email. You have the right to withdraw consent to marketing at any time by contacting us.

## 4.2 PURPOSES FOR WHICH WE WILL USE YOUR PERSONAL DATA

We have set out below a description of all the ways we plan to use your personal data, and the legal bases we rely on to do so. We have also identified what our legitimate interests are where appropriate.

Please note that we may process your personal data for more than one lawful ground depending on the specific purpose for which we are using your data. Please tell us if you need details about the specific legal ground we are relying on to process your personal data where more than one ground has been set out in the table below.

Purpose/Activity	Type of data	Lawful basis for processing including basis of legitimate interest
<b>To register you as a new client</b>	(a) Identity	Performance of a contract with you
	(b) Contact	Legitimate interests (Compliance with our professional regulatory obligations, maintaining a Christmas card list, management reporting and the requirements of our regulators and the HMRC)
<b>To check your identity and conduct anti-money laundering checks</b>	(a) Identity	Legitimate interests (Compliance with our professional regulatory obligations)
	(b) Contact	
	(b) Financial	
	(c) Property	
<b>To consider any application for employment / your employment status</b>	(a) Identity	Legitimate interests (Compliance with our professional regulatory obligations)
	(b) Contact	
	(b) Financial	
	(c) Employment	
<b>To provide our services to you</b>	(a) Identity	Performance of a contract with you where you are our client
	(b) Contact	Necessary for our legitimate interests to be
	(c) Financial	

	(d) Transaction	able to provide our services to our clients and advise accordingly on their matters.
	(e) Marketing and Communications	In the case of Sensitive Personal Data, processing will only take place either with your consent (individual clients) or as otherwise required by the operation of the law
<b>To process payment:</b>	(a) Identity	Performance of a contract with you
	(b) Contact	Necessary for our legitimate interests (to manage our business and recover debts due to us)
<b>(a) Manage payments, fees and charges</b>	(c) Financial	
	(d) Transaction	
<b>(b) Collect and recover money owed to us</b>	(e) Marketing and Communications	If a third party like your employer, a relative, a landlord/tenant pays your invoice for our services on your behalf, we are legally required under VAT rules to address our invoice to you but mark the invoice as payable by a third party. This means your name and address will be disclosed to the third party on the invoice.
<b>To manage our relationship with you which will include:</b>	(a) Identity	Performance of a contract with you
	(b) Contact	Necessary to comply with a legal obligation
<b>(a) Notifying you about changes to our terms or privacy policy</b>	(c) Profile	Necessary for our legitimate interests (to keep our records updated and to study how clients use our products/services)
	(d) Marketing and Communications	
<b>(b) Asking you to leave a review or take a survey</b>	(e) Property	
<b>To enable you to partake in a prize draw, competition or complete a survey</b>	(a) Identity	Performance of a contract with you
	(b) Contact	Necessary for our legitimate interests (to study how clients use our products/services, to develop them and grow our business)
	(c) Profile	
	(d) Usage	
	(e) Marketing and Communications	

<p><b>To maintain our systems</b></p>	<ul style="list-style-type: none"> <li>(a) Identity</li> <li>(b) Contact</li> <li>(c) Technical</li> </ul>	<p>(a) Necessary for our legitimate interests (for running our business, provision of administration and IT services, network security, to prevent fraud and in the context of a business reorganisation or group restructuring exercise)</p> <p>(b) Necessary to comply with a legal obligation</p>
<p><b>To deliver relevant and targeted advertisements to you and measure or understand the effectiveness of our advertising</b></p>	<ul style="list-style-type: none"> <li>(a) Identity</li> <li>(b) Contact</li> <li>(c) Profile</li> <li>(d) Usage</li> <li>(e) Marketing and Communications</li> <li>(f) Technical</li> </ul>	<p>Necessary for our legitimate interests (to study how clients use our services, to develop them, to inform clients of matters relating to their business or property and to grow our business and to inform our marketing strategy)</p>
<p><b>To make suggestions and recommendations to you about services that may be of interest to you</b></p>	<ul style="list-style-type: none"> <li>(a) Identity</li> <li>(b) Contact</li> <li>(c) Technical</li> <li>(d) Usage</li> <li>(e) Profile</li> </ul>	<p>Necessary for our legitimate interests (to develop our products/services and grow our business)</p>
<p><b>To refer you to other third parties where that is important to you</b></p>	<ul style="list-style-type: none"> <li>(a) Identity</li> <li>(b) Contact</li> <li>(c) Property</li> <li>(d) Litigation</li> </ul>	<p>We only ever refer you to a third party such as another solicitor or an outplacement consultant if you have expressly consented to us doing this.</p>

### 4.3 MARKETING & PROMOTIONAL OFFERS FROM US

We strive to provide you with choices regarding certain personal data uses, particularly around marketing and advertising.

We may use your Identity, Contact, Technical, Usage and Property & Business Data

to form a view on what we think you may want or need, or what may be of interest to you. This is how we decide which services and offers may be relevant for you (we call this marketing).

We may from time to time send out bulk emails or letters to clients marketing our services. However, you will mostly receive correspondence from us which relates to a specific matter or transaction or to your specific property.

We may from time to time and on an ad hoc basis provide you with tailored business & property updates and other information and news which we may consider to be useful to you, your business or your property. In respect of any such correspondence, we have established the following personal data control mechanism: we will seek your consent to send you *regular* legal and news updates.

#### 4.4 THIRD-PARTY MARKETING

We do not sell, rent or share your personal data with any third parties for marketing purposes.

#### 4.5 OPTING OUT

You can ask us to stop sending you marketing messages at any time by contacting us. This includes any messages which you may consider marketing messages even if they are not intended to be.

Where you opt out of receiving these marketing messages, this will not apply to personal data provided to us as a result of previous or current instructions given to us and the provision of our services pursuant to such instructions.

#### 4.6 COOKIES

A cookie is a small file which asks permission to be placed on your computer's hard drive. Once you agree, the file is added and the cookie helps analyse web traffic or lets you know when you visit a particular site. Cookies allow web applications to respond to you as an individual. The web application can tailor its operations to your needs, likes and dislikes by gathering and remembering information about your preferences.

We do not deliberately collect data about you using cookies. We use traffic log cookies to identify which pages are being used. This helps us analyse data about web page traffic and improve our website in order to tailor it to customer needs. We only use this information for statistical analysis purposes and then the data is removed from the system when necessary.

Overall, cookies help us provide you with a better website, by enabling us to monitor which pages you find useful and which you do not. A cookie in no way gives us access to your computer or any information about you, other than the data you

choose to share with us. You can set your internet browser to refuse all or some browser cookies, or to alert you when websites set or access cookies. If you disable or refuse cookies, please note that some parts of this website may become inaccessible or not function properly.

#### 4.7 CHANGE OF PURPOSE

We will only use your personal data for the purposes for which we collected it, unless we reasonably consider that we need to use it for another reason and that reason is compatible with the original purpose. If you wish to get an explanation as to how the processing for the new purpose is compatible with the original purpose, please contact us.

If we need to use your personal data for an unrelated purpose, we will notify you and we will explain the legal basis which allows us to do so. Please note that we may process your personal data without your knowledge or consent, in compliance with the above rules, where this is required or permitted by law.

### 5. DISCLOSURES OF YOUR PERSONAL DATA

We may have to share your personal data with the parties set out below for the purposes set out in the table in paragraph 4.2 above.

- External Third Parties as set out in the Glossary.
- Any of our group companies
- Third parties to whom we may choose to sell, transfer, or merge parts of our business or our assets. Alternatively, we may seek to acquire other businesses or merge with them. If a change happens to our business, then the new owners may use your personal data in the same way as set out in this Policy.

We require all third parties to respect the security of your personal data and to treat it in accordance with the law. We do not allow our third-party service providers to use your personal data for their own purposes and only permit them to process your personal data for specified purposes and in accordance with our instructions.

### 6. INTERNATIONAL TRANSFERS

We may sometimes transfer client data in relation to the work we do for them outside of the UK. This mainly includes clients who are either based outside of the UK or if any advice is required from a jurisdiction outside the UK. Client data may be transferred to offshore company jurisdictions: for e.g., where we must send a contract for execution by its directors to your registered company agent outside of the UK.

Many of our external third parties are based outside the European Economic Area ('EEA') so their processing of your personal data will involve a transfer of data outside the EEA. Whenever we transfer your personal data out of the EEA,

we ensure so far as is reasonably possible a similar degree of protection is afforded to it by ensuring at least one of the following safeguards is implemented:

- We will only transfer your personal data to countries that have been deemed to provide an adequate level of protection for personal data by the European Commission.
- Where we use certain service providers, we may use specific contracts approved by the European Commission which give personal data the same protection it has in Europe.
- Where we use providers based in the US, we may transfer data to them if they are part of the Privacy Shield which requires them to provide similar protection to personal data shared between the Europe and the US.

Please contact us if you want further information on the specific mechanism used by us when transferring your personal data out of the EEA.

## 7. DATA SECURITY & STORAGE

We store data in a number of ways, including in computer storage-facilities, paper-based files and other records.

We have put in place appropriate security and data encryption measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed. In addition, we limit access to your personal data to those employees, agents, contractors and other third parties who have a business need to know. They will only process your personal data on our instructions and they are subject to a duty of confidentiality.

We have put in place procedures to deal with any suspected personal data breach and will notify you and any applicable regulator of a breach where we are legally required to do so.

## 8. DATA RETENTION

### 8.1 HOW LONG WILL YOU USE MY PERSONAL DATA FOR?

We will only retain your personal data for as long as necessary to fulfil the purposes we collected it for, including for the purposes of satisfying any legal, accounting, or reporting requirements.

To determine the appropriate retention period for personal data, we consider the amount, nature, and sensitivity of the personal data, the potential risk of harm from unauthorised use or disclosure of your personal data, the purposes for which we

process your personal data and whether we can achieve those purposes through other means, and the applicable legal requirements.

By law we generally have to keep basic information about our clients and (prospective) employees (including but not limited to: Contact, Identity, Financial, Advice, Property & Business and Transaction Data) for a minimum of six years after they cease being clients for tax, insurance and regulatory purposes. In some instances, we may keep certain records indefinitely. This is in the event that we must comply with regulatory requirements and investigations which can occur at any time and not just within the six years after a client has ceased being a client.

In some circumstances you can ask us to delete your data: see [Request erasure of your personal data](#) below for further information.

In some circumstances we may anonymise your personal data (so that it can no longer be associated with you) for research or statistical purposes in which case we may use this information indefinitely without further notice to you.

## 9. YOUR LEGAL RIGHTS

### 9.1 YOUR GENERAL RIGHTS

Under certain circumstances, you have rights under data protection laws in relation to your personal data. You have the right to:

- **Request access to your personal data** (commonly known as a “data subject access request”). This enables you to receive a copy of the personal data we hold about you that you have given to us and to check that we are lawfully processing it. The data requested will be provided in a structured, commonly used and machine-readable format or in hard copy format.
- **Request correction of the personal data** that we hold about you. This enables you to have any incomplete or inaccurate data we hold about you corrected, though we may need to verify the accuracy of the new data you provide to us.
- **Request erasure of your personal data.** This enables you to ask us to delete or remove personal data where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal data where you have successfully exercised your right to object to processing ([Request restriction of processing of your personal data](#) - see below), where we may have processed your information unlawfully or where we are required to erase your personal data to comply with local law. Note, however, that we may not always be able to comply with your request of erasure for specific legal reasons which will be notified to you, if applicable, at the time of your request.

- **Object to processing of your personal data** where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this ground as you feel it impacts on your fundamental rights and freedoms. You also have the right to object where we are processing your personal data for direct marketing purposes. In some cases, we may demonstrate that we have compelling legitimate grounds to process your information which override your rights and freedoms.
- **Request restriction of processing of your personal data.** This enables you to ask us to suspend the processing of your personal data in the following scenarios: (a) if you want us to establish the data's accuracy; (b) where our use of the data is unlawful but you do not want us to erase it; (c) where you need us to hold the data even if we no longer require it as you need it to establish, exercise or defend legal claims; or (d) you have objected to our use of your data but we need to verify whether we have overriding legitimate grounds to use it.
- **Request the transfer** of your personal data to you or to a third party. We will provide to you, or a third party you have chosen, your personal data in a structured, commonly used, machine-readable format. Note that this right only applies to automated information which you initially provided consent for us to use or where we used the information to perform a contract with you.
- **Withdraw consent at any time** where we are relying on consent to process your personal data. However, this will not affect the lawfulness of any processing carried out before you withdraw your consent. If you withdraw your consent, we may not be able to provide certain products or services to you. We will advise you if this is the case at the time you withdraw your consent.

If you wish to exercise any of the rights set out above, please contact us.

## 9.2 NO FEE USUALLY REQUIRED

You will not have to pay a fee to access your personal data (or to exercise any of the other rights). However, we may charge a reasonable fee if your request is clearly unfounded, repetitive or excessive. Alternatively, we may refuse to comply with your request in these circumstances.

## 9.3 WHAT WE MAY NEED FROM YOU

We may need to request specific information from you to help us confirm your identity and ensure your right to access your personal data (or to exercise any of your other rights). This is a security measure to ensure that personal data is not disclosed to any person who has no right to receive it. We may also contact you to ask you for

further information in relation to your request to speed up our response.

#### 9.4 TIME LIMIT TO RESPOND

We try to respond to all legitimate requests within one month. Occasionally it may take us longer than a month if your request is particularly complex or you have made a number of requests. In this case, we will notify you and keep you updated.

## 10. GLOSSARY

### 10.1 LAWFUL BASIS

**Legitimate Interest** *means* the interest of our business in conducting and managing our business to enable us to give you the best service/product and the best and most secure experience. We make sure we consider and balance any potential impact on you (both positive and negative) and your rights before we process your personal data for our legitimate interests. We do not use your personal data for activities where our interests are overridden by the impact on you (unless we have your consent or are otherwise required or permitted to by law). You can obtain further information about how we assess our legitimate interests against any potential impact on you in respect of specific activities by contacting us.

**Performance of Contract** *means* processing your data where it is necessary for the performance of a contract to which you are a party or to take steps at your request before entering into such a contract.

**Comply with a legal or regulatory obligation** *means* processing your personal data where it is necessary for compliance with a legal or regulatory obligation that we are subject to.

**Processing** *means* any operation or set of operations which is performed on personal information or data or on sets of personal information or 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 of that personal information or data.

### 10.2 THIRD PARTIES

#### Internal Third Parties

QH ACCOUNTING is currently part of a group company structure and information may be shared with those group companies from time to time in order for us to

properly provide our services to you. In addition, some ultimate shareholders of QH ACCOUNTING are also Partners in the law firm of Protopapas LLP. However, information will only be passed to Protopapas LLP in relation to any specific matters and at the client's instructions.

**External Third Parties** include (but are not limited to):

- **Service providers** based in the UK who provide telephone, IT and system administration services: generally, they are accessing our systems for the legitimate interest of diagnosing and dealing with IT related problems. We are satisfied that our contractual relationships with those providers contain provisions dealing with the security of all data and that they take appropriate measures to prevent unlawful access to the data.
- **Estate agents and property managers** with whom we may work with or collect information from in order to provide our services to you.
- **Professional advisers** including lawyers, bankers, accountants, tax advisors, auditors and insurers based in the UK who provide consultancy, banking, accounting, legal, insurance and accounting services to our firm. Generally, they are not accessing personal data when providing us with advice and support but they are likely to have access to such data especially when carrying out an audit of our financial affairs.
- **Her Majesty's Revenue & Customs** based in the UK as regulators have the power to require access to any files we hold in order to ensure that we have operated within the regulatory rules imposed from time to time. If they do so, these regulators will have duties to you as a Data Controller in their own right and you should ask them for their Privacy Notice in this regard.
- **Her Majesty's Courts and Tribunal Service.**
- **Companies House.**
- **Barristers, Surveyors, Valuers, other Experts** who we instruct on your behalf and in accordance with your instructions. It may become necessary during the course of your instructions to instruct such experts either to assist with the purchase of a property or to advise or act as experts as and when required.
- **Debt-collectors or County Court Bailiffs or High Court Enforcement Offices** based in the UK acting as joint controllers who will have access to Financial Data and Identity Data in order to enforce the debts and possession orders either on your behalf or against you.

**QH ACCOUNTING**

**10 APRIL 2019**