

## **PRIVACY NOTICE issued by *BRIDGEWATER LIMITED***

### **Introduction**

The Data Protection (Bailiwick of Guernsey) Law 2017 and the General Data Protection Regulation (“GDPR”) impose certain legal obligations in connection with the processing of personal data.

*Bridgewater Limited* is a data controller within the meaning of the GDPR and we process personal data. The firm’s contact details are as follows: The Data Protection Officer, Bridgewater Limited, Tel 01481722221; email [barry@bridgewater.co.gg](mailto:barry@bridgewater.co.gg).

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

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.

### **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. Money Laundering, and Terrorist Financing Laws).
- To comply with professional obligations to which we are subject as a member of *The Association of Accounting Technicians*
- 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 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.

### **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
- The processing is necessary for the purposes of the following legitimate interests which we may pursue:
- 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:

- Taxation authorities where we act on your behalf for compliance purposes
- any third parties with whom you require or permit us to correspond
- an alternate appointed by us in the event of incapacity or death
- professional indemnity insurers
- our professional body *The Association of Accounting Technicians*, in relation to practice assurance, Guernsey Financial Services Commission in relation to Anti Money Laundering/Criminal Financing of Terrorism compliance.

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 Financial Intelligence Service (“FIS”)

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 EEA**

Your personal data will be processed in the EEA only.

## **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 3 years from the date the business relationship ceased.

Our contractual terms provide for the destruction of documents (with the exception of ID, contact and address details) 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. ID, contact and address details will be retained for the lower of 7 years and the duration of the business relationship.

You are responsible for retaining information that we send to you 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, and partnerships and corporate entities*

- 7 years after the end of the tax year to which the information relates.