

## **Your Personal Data: Revenues (Council Tax and Business Rates)**

### **What we need**

Mid Sussex District Council will be what is known as the 'Controller' of the personal data you provide to us. The data we collect may include personal data and sensitive personal data. This may consist of name, address, bank details, health details, and work and financial documentation relating to Council Tax and Business Rates, exemptions and discounts applications. We may also use PAYE data for the below two purposes:

- checking the earnings of non-dependents listed on HB claims
- supporting the end-to-end HB debt recovery process

### **Legal basis for processing**

Processing of personal information is carried out in accordance with Article 6 and Article 9 of the UK General Data Processing Regulation (UK GDPR):

- Processing is necessary for compliance with a legal obligation
- Processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller

and in accordance with the Data Protection Act 2018, the Local Government Finance Act 1992, the Council Tax (administration & enforcement) Regulations 1992 and/or the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989.

### **Why we need it**

We will use this information so we can:

- Decide who should be liable for and pay Council Tax
- Issue Council Tax bills and other appropriate documentation
- Decide who should be liable for and pay Business Rates
- Issue Business Rates bills and other appropriate documentation
- Undertake enforcement action where payment is not made
- Consider and award entitlements to discounts, reliefs and exemptions, benefits and hardship
- Consider and award entitlements to business and discretionary grants
- Consider and award entitlement to energy rebates

### **What we do with it**

All the personal data we process is processed by our staff in the UK however for the purposes of IT hosting and maintenance this information is located on servers within the European Union. No 3rd parties have access to your personal data unless the law allows them to do so. We have a duty to protect the public funds we administer, and we may use information held about you for all lawful purposes, including and not limited to the prevention and detection of fraud and statutory enforcement duties.

We share information as required in legislation for the administration and enforcement of Council Tax and Business Rates, as well as the administration and payment of grants and energy rebates. This includes:

- The Department of Works and Pensions
- Department for Levelling Up, Housing and Community (DLUHC)
- National Fraud Initiative
- Department for business energy and industrial strategy

- Cabinet Office
- The Valuation Office Agency
- The Valuation Tribunal
- Her Majesty's Courts and Tribunal Service
- Enforcement agents
- Magistrates Courts
- Credit Agencies for collection of a tax
- Other councils for fraud purposes

We may share some of your information, for example your name and address, internally with other departments in the Council if this:

- helps you to access services more easily
- promotes the more efficient and cost-effective delivery of services
- helps recover monies owed to the council

We also share data with the following agencies for statistical purposes, the Office for National Statistics (ONS).

### **How long we keep it**

We carefully consider the personal data that we store, and we will not keep your information in a form that identifies you for longer than is necessary for the purposes set out in this notice or as required by applicable law. In some instances, we are required to hold data for minimum periods: for example, certain UK laws currently specify fixed time periods for retention of some of your personal data. We will keep your data for 6 years, plus current year (apart from if Liability Order granted by Court and no time limit). Covid business grant information will be held for 10 years.

### **What are your rights?**

You have the right to request a copy of the information that we hold about you. If you would like a copy of some or all of your personal data please email or write to the Data Protection Officer – see contact details below.

We want to make sure that your personal information is accurate and up to date. If at any point you believe the information we process on you is incorrect you may request to see this information and even have it corrected or deleted.

If you wish to raise a complaint on how we have handled your personal data, you can contact our Data Protection Officer who will investigate the matter.

If you are not satisfied with our response or believe we are not processing your personal data in accordance with the law you can complain to the Information Commissioner's Office (ICO) - <https://ico.org.uk/concerns/>.

To contact our Data Protection Officer you can email [dataprotection@midsussex.gov.uk](mailto:dataprotection@midsussex.gov.uk) or write to  
Data Protection Officer  
Digital & Technology  
Mid Sussex District Council  
Oaklands Road  
Haywards Heath, RH16 1SS

Last updated July 2024