



Privacy Notice

What is the purpose of this document?

At the Income Tax Office (“ITO”) we are committed to protecting and respecting your right to privacy. This privacy notice aims to provide you with information on what data we collect about you, what we do with that information and why we do it, who we share it with, and how we protect your privacy.

This notice covers all personal data collected by the ITO and where we tell other organisations to collect information for us. This is the same whether the data are collected by letter, email, face to face, telephone or online.

The ITO holds and processes personal data in accordance with the European Union’s General Data Protection Regulation (“GDPR”) and the Data Protection Act 2004.

It is important that you read this privacy notice together with any other privacy 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.

We may change this privacy notice from time to time, so please check this page occasionally to ensure that you are happy with any changes.

What data protection principles do we follow?

We comply with data protection law. This says that the personal information we hold about you must be:

- Used lawfully, fairly and in a transparent way.
- Collected only for valid purposes that have been clearly explained to you and not used in any other way.
- Adequate, relevant and limited to what is necessary in relation to processing needs.
- Accurate and kept up to date.
- Kept in a form that identifies you for as long as necessary for the purposes you are aware of.
- Kept securely.



What is Personal Data?

Personal data is information that identifies a living person. That can be obvious information like a name or an address, but it may also be something like an IP address.

This includes information you tell us about yourself, information we are provided by other people or organisations, or what we learn when you use services we provide.

Some information is considered more sensitive or special. Examples include:

- sexuality and sexual health
- religious or philosophical beliefs
- ethnicity
- physical or mental health
- trade union membership
- political opinion
- genetic/biometric data
- criminal history

The ITO takes extra care when collecting and using such types of sensitive information.

Who are we?

The ITO is a data controller and is responsible for your personal data (collectively referred to as “we”, “us” or “our” in this privacy notice).

If you have any questions about this privacy notice or any of our privacy practices, please contact us on the below details -

Data Liaison Officer
Income Tax Office
St. Jago’s Stone Block
331 Main Street
GX11 1AA
Gibraltar

✉ ITODP@gibraltar.gov.gi



☎ + 350 20074915

Alternatively, you can contact our Data Protection Officer on the below details -

Data Protection Officer
Government Law Offices
No.40 Town Range
Gibraltar
GX11 1AA

✉ dpo@gibraltar.gov.gi

What kind of information do we hold about you?

Personal data means any information about you from which you can be identified. It does not include data where the identity has been removed (i.e. anonymous data).

We process data about:

- members of the public
- customers and clients
- businesses
- suppliers and service providers
- advisers, consultants and other professional experts
- complainants and enquirers
- agents and representatives
- relatives, children, guardians, dependents and associates
- employees

We may collect, use, store and transfer different categories of personal data about you such as:

- **Personal contact details** such as your name, title, addresses, telephone numbers, personal email addresses and other unique identifiers.



- **Other personal details** such as your gender, marital status, dependents title and date of birth.
- **Other** – this includes information about your income, employment, business activities, domestic and business properties and passport, ID or driving licence information.

How we collect your personal data?

We collect data from you directly in the following circumstances:

- When you file your income tax and other tax returns.
- When you register with the ITO.
- Whenever you contact us.

We also collect your personal information from some third parties including:

- Your employer when they provide us with your information for Income Tax and Social Insurance purposes.
- Banks and other financial institutions.
- Publicly available sources and social media.
- Other people you do business with.
- Your agent or representative.
- Overseas tax authorities, where it is relevant and necessary to do so.
- Through your interaction with our website and on-line services.
- Other government departments and public authorities where it is relevant to do so for the discharge of statutory duties and functions.

How do we use your personal data?

We will only use your personal data when the law allows us to. Usually, we'll use it where:



Income Tax Office

HM Government of Gibraltar

- We need to comply with a legal obligation.
- It is necessary for the performance of a task carried out in the public interest or in the exercise of our official authority as a government department.
- It is necessary for the purposes of the prevention, investigation, detection or prosecution of criminal offences.
- To manage your relationship with us.
- To improve our website, guidance material and quality of service.

We process your personal data when carrying out the ITO's responsibilities and functions including in relation to:

- Income Tax
- Corporation Tax
- Social Insurance Contributions
- Gift Aid and similar schemes
- International Exchange of Information commitments and obligations under a corresponding agreement
- Compilation of anonymous statistical information or data as may be required by HM Government of Gibraltar

We will also process your personal data in the following circumstances:

- When carrying out any of our lawful functions.
- To check the data we hold about you is accurate and up to date.
- To compare it against other information to help combat fraud and evasion.
- To check any allowances you may be entitled to.
- To help us confirm your identity when you contact us or use our services.
- To produce statistics.
- To provide and improve services for you.



- To contact you in relation to our functions and activities.

How we secure, share and disclosure your personal data?

The security and confidentiality of your data is very important to us.

We will:

- Ensure safeguards are in place to make sure personal data is kept secure in compliance with Government's Information Security Policy.
- Ensure that your data remains under the control of our authorised controllers and processors with adequate safeguards to protect your rights.
- Ensure only authorised staff are able to view your data.
- Not make your information available for commercial use.
- Only ask you for what is needed.

In some circumstances and where the law allows, we will share your data with third parties, including:

- Third-party service providers.
- Other government departments.
- Public authorities and law enforcement agencies in Gibraltar and overseas.
- Overseas tax authorities.

We'll also share your data with other persons with your consent when you authorise us to do so, such as your agent, representative or software provider. 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 in certain occasions and for specified purposes, always in accordance with our instructions.

We'll share your personal data with third parties where:

- We are required or allowed by law.



- It is in the public interest to do so.
- You authorise us to do so.
- It is necessary for the performance of our functions as a government department or a function of the Crown, another government department or another public authority.

This includes:

- Department of Employment for employment related matters.
- Department of Social Security for pension entitlement based on Social Insurance contributions.
- Overseas tax authorities for tax purposes.
- Automatic Exchange of Information agreements between Gibraltar and other countries to help in combatting tax evasion.
- The courts, on production of a valid court order, and tribunals.
- Your agent or representative.

We'll also share your personal data with the police and other law enforcement agencies and bodies where it's necessary to do so for the prevention, investigation, detection or prosecution of criminal offences and trading standards and other regulatory authorities when it is necessary for the purposes of their regulatory functions.

Do we transfer your personal data internationally?

The ITO is Gibraltar's tax authority. When relevant and necessary we'll transfer the personal data held about you internationally, including outside the EU for such purposes.

When we do, we ensure that all our obligations under GDPR and the Data Protection Act are met.

In the event that we do need to send your personal data outside the EU we ensure 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.

For further details, see European Commission: Adequacy of the protection of personal data in non-EU countries.

- 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.

For further details, see European Commission: Model contracts for the transfer of personal data to third countries.

- 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 Europe and the US.

For further details, see European Commission: EU-US Privacy Shield.

Data security

We have put in place appropriate measures to prevent your personal data from being accidentally lost, used or accessed in an unauthorised way, altered or disclosed.

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 procedures to deal with any suspected personal data breach and will notify you and the Gibraltar Regulatory Authority, in their capacity as Data Protection Regulator, of a breach where we are legally required to do so.

All of our staff are trained in the importance of protecting personal and other sensitive information. All civil servants are required to work in line with the core values set out in General Orders, including; integrity and honesty.

Retention of personal data – how long we'll use your information?

We will only retain your personal data for as long as it is reasonably necessary for us to do so for the purposes we collected it for. This includes satisfying any legal, regulatory, tax, accounting or reporting requirements.



We may retain your personal data for a longer period in the event of a complaint or if we reasonably believe there is a prospect of litigation in respect to our relationship with you.

In determining 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 together with the applicable legal, regulatory, tax, accounting or other requirements.

By law we have to keep basic information about our customers, including contact details, identity information and financial and transactional data for at least 6 years for tax purposes.

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

Rights of access, correction, erasure and restriction

Your responsibility to inform us of change

It is important that the personal data we hold about you is accurate and current. You need to keep us informed if your personal data changes.

Your rights in connection with personal data

Under certain circumstances, you have a number of rights in relation to the processing of your personal data. These are outlined below.

You have the right to:

- Request access to your personal data. This is commonly known as a subject access request (“SAR”). This enables you to know what personal information we hold about you and to check that we are lawfully processing it. If you wish to do please email your request to [insert generic mailbox] clearly identifying that the subject of the email is a SAR.
- Request correction of the personal data that we hold about you. This enables you to have any incomplete or inaccurate information we hold about you corrected.



- 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 to continue to process it. This does not apply where we are legally obliged to process your personal data or where the processing is necessary for performing our functions. You also have the right to ask us to delete or remove your personal data where you have exercised your right to object to processing.
- Object to processing of your personal data where you have ground to object which relate to your particular situation. This enables you to make us stop processing the personal data unless we can demonstrate compelling legitimate grounds for the processing, which override your interests, rights and freedoms.
- Request the restriction of processing of your personal data. This enables you to ask us to suspend the processing of personal data about you. An example is if you want to establish its accuracy or the reason for processing it.

We do not have to comply with your requests to the extent that they are likely to prejudice the prevention or detection of crime, the apprehension or prosecution of offenders or the assessment or collection of a tax, duty or an imposition of a similar nature.

We can also restrict these rights when involved in a criminal investigation and it is a necessary and proportionate measure to avoid obstructing an official or legal inquiry, investigation or procedure, or avoid prejudicing the prevention, detection, investigation or prosecution of criminal offences or the execution of criminal penalties.

If you wish to exercise any of these rights, or object to our processing your personal data, please email us on ITODP@gibraltar.gov.gi or write to us at the following address:

Data Liaison Officer
Income Tax Office
St. Jago's Stone Block
331 Main Street
GX11 1AA
Gibraltar

Do I have to pay a fee?

You will not have to pay a fee to access your personal data or to exercise any of the other rights. However, we are allowed under the law to charge a reasonable fee, or refuse to comply with your request, if your request for access is manifestly unfounded or excessive.



What do we need from you?

We may need to request specific information from you to help us confirm your identity and ensure your right to access the personal data or to exercise any of your other rights.

This is a security measure to ensure that your personal data is not disclosed to any person who has no right to receive it.

When will we respond to a request?

We endeavour to act upon a request without undue delay and at the latest within one month of receipt. We may extend the time to respond by a further 2 months if the request is complex or we have received a number of requests from the same person. We will, however let you know without delay and within one month why the extension is necessary.

Make a complaint

You have the right to make a complaint at any time to the Gibraltar Regulatory Authority (GRA), Gibraltar's supervisory authority for data protection issues.

Contact the GRA

You can contact the Data Protection Commissioner:

- By telephone: (+350) 20074636
- By email: info@gra.gi
- Online [GRA Data Protection Complaint](#)

Alternatively, you can write to:

The Data Protection Commissioner
Gibraltar Regulatory Authority
2nd Floor, Eurotowers 4
1 Europort Road
Gibraltar



The Gibraltar Regulatory Authority's website (<https://www.gra.gi>) has more information about data protection and your rights.

Cookies

You can read more about how we use cookies here
<https://www.gibraltar.gov.gi/cookie-policy>.

Changes to the privacy notice

We keep our privacy notice under regular review. If there are any changes, we will update this page to tell you.

This privacy notice was last updated on 15 May 2020.