Privacy Notice

1. Introduction

The Taxation Disciplinary Board ("TDB") administers the disciplinary process applicable to members of the Chartered Institute of Taxation ("CIOT") and the Association of Taxation Technicians ("ATT"), as authorised by the Taxation Disciplinary Scheme (2008) (as amended 29 November 2016) and in accordance with the Taxation Disciplinary Scheme Regulations 2014 (as amended November 2016 and January 2024) ("Regulations").

TDB is a registered company under registration number 04210063, with a registered office at 30 Monck Street, London, United Kingdom, SW1P 2AP.

We are the data controller for the personal data we process.

Contact details:
Address: 30 Monck Street, London, SW1P 2AP.
Email: admin@tax-board.org.uk

Data Protection Officer:
Name: Data Privacy Advisory Service
Email: dpo@dataprivacyadvisory.com

2. Who is this for?

This Privacy Notice is targeted at all individuals we interact with:

- Members
- Complainants
- Members of the Public
- Members of the Sponsor bodies (CIOT & ATT)
- Legal Advisers, Representatives and Experts
- Any other stakeholders we interact with to administer our disciplinary process under the Regulations.

An internal Privacy Notice is available for Staff, Panel Members, Directors and Consultants. A copy can be requested @ admin@tax-board.org.uk

3. What data are we collecting?

All the information we collect about you will be stored and used in accordance with this Privacy Notice and in accordance with your rights as described in section 9 below. We may collect and process the following types of personal data:

About Members

- Name, professional membership number
- Employment or practice details
- Responses to complaints
- Regulatory, investigatory, and disciplinary history
- Financial or taxation-related information where relevant

About Complainants and witnesses

- Name, address, email, telephone number
- Relationship to the professional member
- Statements, correspondence, and supporting evidence

About Legal Advisers or Representatives

- Name, email, telephone number
- Employment or practice details
- Relationship to the Member
- Correspondence related to proceedings

About Experts

- Name, email, telephone number
- Employment or practice details
- Qualifications
- Areas of expertise

Special category data (where necessary)

- Health or medical information
- Information relating to criminal allegations or convictions

This data is only collected where it is necessary and lawful for regulatory or disciplinary purposes. We ask that you do not share special category data with us unless it is absolutely necessary for regulatory or disciplinary purposes.

4. How we collect personal data

We collect personal data:

- Directly from you when you submit a complaint to us online or manually
- When individuals correspond with us by phone, e-mail or otherwise
- From Members when conducting investigations of complaints
- From Complainants, employers, or professional bodies
- From transcripts and video recordings obtained during disciplinary hearings
- From third parties such as legal advisers, courts, tribunals, or law-enforcement agencies
- From publicly available sources where appropriate

5. What is the lawful basis for using your data?

Under the UK GDPR and Data Protection Act 2018, we process personal data on the lawful basis of 'Legitimate Interest' – effective regulation and protection of the public.

To process special category personal data, we must have an additional condition under UK GDPR (special category). To process special category personal data, processing is carried out under:

- Reasons of substantial public interest
- Legal claims and disciplinary functions

To process criminal offence data, we must have an additional condition under the Data Protection Act. To process criminal offence data, processing is carried out under Schedule 1 of the DPA:

- Preventing or detecting unlawful acts
- Protecting the public against dishonesty
- Preventing fraud
- Suspicion of money laundering

6. What are we going to do with your data?

The data which you provide to us will be used to deliver disciplinary functions using the lawful basis of "legitimate interests" under the Regulations. We process your data to:

- Receive, assess, and investigate complaints
- Communicate with relevant parties
- Conduct disciplinary and regulatory proceedings
- Make and publish regulatory decisions where required
- Maintain professional standards and public confidence

7. Who do we share your personal data with?

We may share personal data with:

- Disciplinary Committees or Panels
- Relevant professional or supervisory bodies
- Legal advisers, tribunals, or courts
- Law-enforcement or government authorities where required
- Service providers acting on our behalf (under strict confidentiality agreements)

We only share information that is necessary and lawful.

8. International transfers

Personal data is normally processed within the UK. If data is transferred outside the UK, appropriate safeguards will be in place to protect your information.

9. Publication of decisions

Where required by the Regulations, we may publish disciplinary decisions. Published information will be proportionate, accurate, and kept under review. Published information will be based on the legitimate aim to deter further similar behaviour and to maintain public confidence in the tax profession.

Publication of sanctions is considered by the Tribunal in every case. Members are made aware of the possibility, the scope and duration of the publication. Tribunal decisions are published for 3 to 5 years in most cases which is proportional and balanced against the Member's rights.

10. Security and storing of your data

The data you provide will be stored securely on our electronic systems. Our security measures and procedures reflect the seriousness with which we approach security and the value we attached to your data. These measures and procedures are audited and reviewed. Where we engage a third party to assist with our processing (such as Jotform), we take measures to ensure the ongoing security of your data, including entering into contractual arrangements with such third parties.

In the unlikely event of a data breach, we will take steps to mitigate any loss or destruction of data and, if required, will notify you and any applicable authority of such a breach.

The TDB shall only retain your data for as long as is necessary for the legitimate purposes for which the data is processed, in line with our Records Retention Policy, taking into account:

- Legal and regulatory requirements
- Ongoing or potential proceedings
- Public interest considerations

11. Your data protection rights

You have rights under the data protection legislation and, subject to certain legal exemptions, we must comply when you inform us that you wish to exercise these rights. In some circumstances, these rights may be subject to exemptions or exceptions.

There is no charge, unless your requests are manifestly unfounded or excessive. In such circumstances, we may make a reasonable charge or decline to act on your request. Before we action your request, we may ask you for proof of your identity. Once in receipt of this, we will process the request within statutory timeframes. In order to exercise your rights please contact kdewey@tax-board.org.uk.

Your rights in connection with personal information are set out below:

Subject Access Request – You have a right to receive a copy of all the personal data we hold about you.

Rectification – If any of the personal data we hold about you is incomplete or inaccurate; you have a right to have it corrected.

Erasure – This is also known as the "right to be forgotten". You have a right to ask us to delete your personal data where there is no good reason for us continuing to process it. However,

certain criteria apply and if we have a legitimate reason to continue processing your personal data, we will not be legally required to delete it.

Objection – You have a right to object where we are relying on legitimate interests as our legal basis for processing your personal data but, in certain circumstances we may be able to continue with the processing. For example, if we have compelling legitimate grounds which override your interests, rights and freedoms or your personal information is needed for the establishment, exercise or defence of legal claims.

Restriction – You have a right to ask us to restrict the processing of your personal data in certain circumstances. For example, you may require us to suspend processing information about you whilst checks are made to ensure it is accurate.

Portability – You have the right to ask us to transfer any personal data you have provided to us to another party, subject to certain criteria being satisfied. We will provide this personal data in a structured, commonly used and machine-readable format.

Automated decision making – You have the right not to be subject to decisions made solely by a computer without human involvement if those decisions have a legal or similarly significant effect on you. The Taxation Disciplinary Board will never make an automated decision about you, and all cases are carefully reviewed by our professionals.

Right to complain – If you are unhappy with the way in which your personal information has been or is being processed, you have the right to make a complaint about it directly to us. All complaints we receive will be taken seriously, with acknowledgement made within 30 days of receipt. We will then aim to provide a formal response without undue delay.

However, if you remain unhappy with how we have responded to your complaint, this can be raised to the Information Commissioner's Office (ICO). They can be contacted at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF
www.ico.org.uk

12. How to make a complaint

If you are concerned about how we handle your personal data, please contact us using the details above.

You also have the right to complain to the Information Commissioner's Office (ICO):

Website: https://www.ico.org.uk
Telephone: 0303 123 1113

13. Changes to this privacy notice

We may update this privacy notice from time to time. The most recent version will always be available on our website.

Last updated: December 2026