



Council Tax and Business Rates Privacy Notice

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This Privacy Notice was last updated in August 2023 It is regularly reviewed and may be updated or revised at any time. Please refer to this page for the most up-to-date information [Council Tax Privacy Notice \(wigan.gov.uk\)](https://www.wigan.gov.uk/council-tax-privacy-notice).

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

1. INTRODUCTION

Our core data protection obligations and commitments are set out in the Council's Primary Privacy Notice.

This notice provides additional privacy information for **Council Tax and Business Rates**.

2. WHAT PERSONAL INFORMATION DO WE COLLECT

In order to carry out these functions we process personal information for you and sometimes other people connected to the relevant property or business in relation to:

- Personal contact details such as name, title, addresses, telephone numbers, and personal email addresses
- Bank account details
- Employment and payroll as well as national insurance status information.
- Home Office information including UK residency status
- Information regarding student status
- Financial information including Welfare Benefit and Her Majesty's Revenue and Customs information and information about assets and leases to establish business rates liability.
- Images (via Body Worn Cameras)

We may also collect, store and use the following "special categories" of more sensitive personal information:

- Medical information including information regarding health conditions relevant to your Council Tax or Business Rates liability

3. HOW WE USE PERSONAL INFORMATION

The main purposes for processing your personal information are:

- To calculate your tax/rates liability and send you a bill for this

- To provide you with any tax/rates relief, discounts or exemptions you are entitled to
- To enable us to assess and process offers of payment you may make
- To enable you to pay your bill by Direct Debit
- To enable us to update your account where you have a change of address or circumstance relevant to your bill
- To allow us to put into place recovery procedures where your bill remains unpaid
- To allow us to assess your eligibility and make payment, when administering any current or future grant schemes based on Business Rates liability i.e. Covid restrictions grant funding.
- To apply the breathing space scheme protections (where applicable)

4. LEGAL BASIS FOR PROCESSING

- 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 Council and in order to comply with our legal obligations.
- We have a statutory duty to administer and collect Council Tax and Non-Domestic Rates in accordance with the following legislation:
 - Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) Regulations 1992 and a duty to disclose information to debt advisors under The Debt Respite Scheme (Breathing Space Moratorium and Mental Health Crisis Moratorium) (England and Wales) Regulations 2020.
 - The Local Government and Finance Act 1988 and The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 and other associated legislation/regulations.
 - The Local Government Act 2003

The Council may also use your information for the purpose of performing any of its statutory enforcement duties.

If we intend to use your information beyond legal obligations or public tasks we will seek your consent to process your information and full guidance will be provided.

5. WHO DO WE SHARE PERSONAL INFORMATION WITH

In addition to the general reasons for information sharing described in the Council's [Primary Privacy Notice](#) we may also share information with and receive information from other departments within Wigan Council and other external organisations where it is necessary to comply with a legal obligation, to comply with the accuracy principle under UK GDPR and where permitted under the Data Protection Act e.g. where the disclosure is necessary for the purposes of safeguarding and protecting persons at risk or the prevention and/or detection of crime or fraud, to recover council tax or detect rate mitigation or avoidance schemes, including:

- Housing Benefits and Council Tax Reduction
- Wigan Council Housing Rents
- Adult Social Care
- Health Protection and Civil Contingencies

- Housing
- Police
- Her Majesty's Court Service
- Registrars Service
- Enforcement Agencies and authorised third parties who undertake services on behalf of Wigan Council under contract
- Environmental Services
- People Services
- Planning
- Strategic & Private Sector Housing Service
- Registered Social and Private Landlords including their representatives
- Legal Representatives and agents (acting on your behalf) including insolvency practitioners
- Other local authorities
- HMRC Valuation Office Agency
- Other government agencies
- Credit reference agencies
- External auditors.

The Council is also now required to share information about you and your debts with your debt advisor or the Insolvency Service where you are registered with the breathing space scheme. For more information on the scheme, please visit <https://www.gov.uk/government/publications/debt-respite-scheme-breathing-space-guidance/debt-respite-scheme-breathing-space-guidance-for-creditors>

National Fraud Initiative

This requires us to provide particular sets of data to the Minister for the Cabinet Office for matching. The use of data for this data matching exercise is carried out with statutory authority under part 6 of the Local Audit and Accountability Act 2014. It does not require the consent of the individuals concerned under Data Protection legislation. Data matching by the Cabinet Office is subject to a Code of Practice. You can view further information on the Cabinet Office's legal powers and the reasons why it matches particular information.

We will also share your data with the Office for National Statistics (ONS) to help with the production of statistics related to the economy, population and society and to help with the Census. Details of the information we share and how it will be used can be viewed on the Office for National Statistics (ONS) website.

We will not disclose your personal information to third parties for marketing purposes

6. HOW LONG DO WE KEEP PERSONAL INFORMATION

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

We must continue to retain necessary information in accordance with our Corporate Records Management Policy to fulfil legal, statutory, and regulatory requirements.

7. AUTOMATED DECISIONS

Automated decision making is where an electronic system uses personal information to make a decision without human intervention. This may occur in certain processes which meet defined criteria. Automated decision making is a service provided to speed up the application and update process. However if you believe the automated decision making service has disadvantaged you, you can request someone to review your application

8. COOKIES

To find out how we use cookies, please see [Cookies \(wigan.gov.uk\)](https://www.wigan.gov.uk/cookies).

9. YOUR RIGHTS

More information on how to seek advice in order to exercise your rights, raise a concern or complain about the handling of your personal information by the council can be found in [Wigan Borough Council Primary Privacy Notice](#).