

# **Council Tax and Non-Domestic Rates Privacy Notice**

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# Introduction

The following privacy notice has been issued by Southend-on-Sea City Council as data controller and is designed to explain how we collect, process, hold and share your personal data for the purposes of Council Tax and Non-Domestic Rates.

The Council is fully compliant with all applicable data protection legislation including the General Data Protection Regulation effective from 25th May 2018 and the Data Protection Act 2018.

Should you have any questions or queries about anything mentioned in this notice please contact the Council's Data Protection Officer at [Dataprotection@southend.gov.uk](mailto:Dataprotection@southend.gov.uk) or by calling 01702 215000

Information that we collect, process, hold and share include:

- Personal information (such as name, address, for you and certain persons in your household)
- Personal circumstances (such as relationships with others in the household, disabilities, certain medical details, whether you or any members of your household are a carer or being cared for, whether you or any members of your household are students, or persons from abroad)
- Financial information (such as income and expenditure, outstanding account balances)
- Credit checks (the Council may perform credit searches with credit reference agencies on individuals to ascertain particular information)
- Action taken on the account (recovery action such as dates of court appearances, dates of collection from either an employer, enforcement agent, or from benefits)
- Contact details (such as telephone numbers, email addresses to be able to contact you in relation to your account)

## Why we collect and Use This Information

We use your data and that of the people who live with you to:

- Administer, assess and collect Council tax and Non-Domestic Rates
- Prevent fraud and abuse of public funds
- Prevent tax avoidance and tax evasion
- Enable us to carry out all of our legal duties in relation to Council Tax and Non-Domestic Rates
- Derive statistics to inform both local and central government on collection and various reliefs, discounts and exemptions awarded
- Enable us to carry out specific functions for which we are responsible including ensuring that you receive other council services to which you are entitled
- Assess performance to set targets for the Council

Your personal information will be treated as confidential but it may be shared with other Council services in order to ensure our records are accurate and up-to-date, and to improve the standard of the services we deliver. We will only use your information in ways which are permitted by the relevant data protection laws.

The Council has a duty to protect the public funds it administers, and may use information held about you for all lawful purposes, including but not limited to the prevention and

detection of crime including fraud and money laundering and the matching of Council Tax and Benefits data with other internal and external Government departments including the Department for Work and Pensions and Her Majesty's Revenues and Customs.

The Council may also use your information for the purpose of performing any of its statutory enforcement duties. It will make any disclosures required by law and may also share your information with other bodies responsible for detecting/preventing crime including fraud or auditing/administering public funds.

## **The Lawful Basis on Which We Use This Information**

We collect and use this information under:

- Local Government Finance Act 1988 and subsequent primary legislation
- Local Government Finance Act 1992 and subsequent primary legislation
- Council Tax (Administration and Enforcement) Regulation 1992 (Including any subsequent amendments)
- Non-Domestic Rating (Collection and Enforcement) Regulations 1989 (Including any subsequent amendments)
- Where there is a public interest to do so

## **Collecting This Information**

The majority of information you provide to us is mandatory and essential to carry out the Council's legal duties. If we require additional information on a voluntary basis, we will inform you whether you are required to provide certain information to us or if you have a choice in this.

## **Storing This Information**

Your data will be securely held electronically and will not be stored in a country outside the UK.

We make sure we do not keep your details for any longer than is necessary and when we no longer have a need to keep your details; we will delete or destroy your details securely in line with the Councils document retention and disposal policy or the relevant legislative requirement.

## **Who We Share This Information With**

We routinely share the information you provide, for the protection of public funds, fraud detection and prevention, with:

- Her Majesty's Revenues and Customs
- Other local authorities to ensure correct assessment of any entitlement, prevention of fraud or the recovery of amounts outstanding

We may also share the information you provide in the below circumstances

- With Benefit Department – To ensure details are consistent with the Benefit records enabling the correct assessment of the tax, enable recovery of outstanding Council Tax and prevent fraud and error in the Council Tax Reduction Schemes

under the Local Government Finance Act 1992 and the Council Tax (Administration and Enforcement) Regulations 1992, and the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) Regulations 2013

- Other Council Departments – where they have a legal right to the data we hold information shall be provided which is relevant to their legal powers, such as data matching with Electoral Services and School Admissions verification.
- Data held may also be shared with other Council departments, such as the Planning and Building Control departments, where appropriate, to assist with the collection of debts, owed to the Council.
- Department for Work and Pensions – the Council will share relevant data to enable recovery from benefits and take action through the County Court or Magistrates Court in accordance with Council Tax (Administration and Enforcement) Regulations 1992 or Non-Domestic Rating (Collection and Enforcement) Regulations 1989.
- Employers - request employers to make deductions from wages in accordance with Council Tax (Administration and Enforcement) Regulations 1992 or Non-Domestic Rating (Collection and Enforcement) Regulations 1989
- Enforcement Agents - instruct enforcement agents in order to recover outstanding tax in accordance with Council Tax (Administration and Enforcement) Regulations 1992 or Non-Domestic Rating (Collection and Enforcement) Regulations 1989
- Solicitor – instruct a solicitor to act on the Council’s behalf in any insolvency proceedings in accordance with Council Tax (Administration and Enforcement) Regulations 1992 or Non-Domestic Rating (Collection and Enforcement) Regulations 1989. Additionally the Council may appoint a solicitor for any other legal matter pertaining to the administration and collection of Council Tax via the Council Tax (Administration and Enforcement) Regulations 1992 or Non Domestic Rate via the Non-Domestic Rating (Collection and Enforcement) Regulations 1989
- National Fraud Initiative (NFI) – The Council is required under Part 6 of the Local Audit and Accountability Act 2014 to participate in the NFI data matching exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. Council Tax data will be provided to the Cabinet Office for NFI and will be used for cross-system and cross-authority comparison with other relevant organisation’s’ data for the prevention and detection of fraud. It does not require the consent of the individuals.

## **Why We Share This Information**

The data sharing underpins the administration of Council Tax and Non-Domestic Rates.

We do not share information without consent unless the law or our policies allow us to do so.

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

## **Who can you contact about Data Protection and your rights?**

As a data subject, you have a number of rights including the rights to:

- access and obtain a copy of your data on request;
- require the Council to change incorrect or incomplete data;

If you would like to exercise any of these rights you can email the Data Protection officer at [dataprotection@southend.gov.uk](mailto:dataprotection@southend.gov.uk). You can make a subject access request by following the Council's Subject Access Request Procedures. For further information on your rights as a data subject and to view the full Southend-on-Sea City Council Privacy Notice please visit: [www.southend.gov.uk/privacynotice](http://www.southend.gov.uk/privacynotice)

For independent advice about data protection, privacy and data sharing issues or to lodge a complaint about how we have handled your information you can contact the Information Commissioner's Office (ICO) at:

You can visit [ico.org.uk](http://ico.org.uk) or email [casework@ico.org.uk](mailto:casework@ico.org.uk) alternatively you can write or telephone:

Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF

Tel: 0303 123 1113 (local) or 01625 545 745 if you prefer to use a national rate number.