

BTCI Data Protection Privacy Policy

1. This policy

In this policy, “BTCI”, “we”, “us” and “our” refer to Baker Tilly Channel Islands’ data controllers, which include Baker Tilly Channel Islands Limited and Baker Tilly CI Audit Limited. This policy is issued by BTCI and is applicable to all persons with whom we interact, including clients and their employees (together, “you”).

We will only use information about an individual from which such individual is identifiable (“Personal Data”) as set out in this policy. We will ensure that Personal Data is handled in accordance with the Data Protection (Jersey) Law 2018 and The Data Protection (Bailiwick of Guernsey) Law, 2017, together with all implementing laws and any other applicable data protection / privacy laws and regulations (“Data Protection Legislation”). Jersey and Guernsey are recognised by the European Commission as equivalent jurisdictions in relation to The General Data Protection Regulation 2016/679 (“GDPR”).

2. Processing of personal data

BTCI collects Personal Data when it is provided to us either by you, your representatives, a third party or from public sources, including the internet and subscription databases.

The categories of Personal Data that we process include:

- Personal Details: names, dates of birth, copies of passport(s), employment history and salary details, tax records and other identification documents and tax identification numbers;
- Contact Details: residential addresses, telephone numbers and e-mail addresses;
- Financial Details: bank account numbers and transaction records; and
- Technical Data: information about your equipment, browsing actions and patterns – please see <https://www.bakertilly.je/english/privacy-and-cookies/> for more information.

BTCI does not routinely seek to collect or otherwise process: data consisting of racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership; genetic data; biometric data; data concerning health; data concerning a natural person’s sex life or sexual orientation; or data relating to a natural person’s criminal record or alleged criminal activity (“Special Category Data”) unless:

- It is necessary for compliance with a legal obligation, including anti money laundering or the combating of the financing of terrorism;
- You have made the Special Category Data public; or
- We have obtained your prior consent.

The purposes for which we may process your Personal Data are:

Processing purpose	Legal basis for processing
<p>Fulfilling our or your legal and regulatory compliance obligations, including those for the prevention of market abuse, tax evasion and money laundering, such as ‘Know Your Customer’ checks, confirming and verifying identify, and screening against subscription databases (for example, for sanctions and adverse media checks).</p>	<ul style="list-style-type: none"> • To comply with a legal obligation; or • Necessary in connection with an engagement letter or other contract that you have entered into with BTCI; or • We have a legitimate interest for the prevention of market abuse, tax evasion, money laundering, sanctions violations and protection against fraud; or • We have obtained your prior consent.

Processing purpose	Legal basis for processing
Business take on.	<ul style="list-style-type: none"> • To comply with a legal obligation; or • Necessary in connection with an engagement letter or other contract that you have entered into with BTCl; or • We have a legitimate interest in order to take on new business; or • We have obtained your prior consent.
Provision of services.	<ul style="list-style-type: none"> • To comply with a legal obligation; or • Necessary in connection with an engagement letter or other contract that you have entered into with BTCl; or • We have a legitimate interest in order to provide services to you; or • We have obtained your prior consent.
Marketing, including use of our website, subscriptions to our newsletters or other information services, or our web forum, in order to meet your requests for information, to notify you of changes to our products or services, or make suggestions/recommendations that may interest you.	<ul style="list-style-type: none"> • We have a legitimate interest in order to market our products and capabilities to you; or • We have obtained your prior consent.
Compliance or other risk management procedures.	<ul style="list-style-type: none"> • To comply with a legal obligation; or • We have a legitimate interest in order to manage the risks to which we are exposed.
Recruitment.	<ul style="list-style-type: none"> • To comply with a legal obligation; or • We have a legitimate interest in order to carry out recruitment; or • We have obtained your prior consent.
Providing physical access to our premises or electronic access to our systems.	<ul style="list-style-type: none"> • To comply with a legal obligation; or • Necessary in connection with an engagement letter or other contract that you have entered into with BTCl; or • We have a legitimate interest in order to ensure the physical and electronic security of our business, premises and assets; or • We have obtained your prior consent.

Sometimes there will be several grounds which justify our use of your Personal Data. We will only use Personal Data for the purposes for which we have collected it unless we reasonably consider that we need to use it for another reason and that reason is compatible with the original purpose.

3. Disclosure of Personal Data to third parties

We may disclose your Personal Data to:

- Our professional advisors and service providers (for example, legal counsel, IT providers);
- Governmental, legal, regulatory or similar authorities upon request; and
- Other parties, if required to comply with legal or regulatory requirements.

4. International transfers

In processing your Personal Data, it will sometimes be necessary for us to transfer your Personal Data between Jersey and Guernsey or outside Jersey and Guernsey (collectively, "Internationally") to our staff or third parties such as overseas advisors or service providers. We will only transfer your Personal Data in accordance with Data Protection Legislation.

Where the third party is not subject to a data protection law which is equivalent to GDPR, we will:

- Ensure that the third party has in place similar policies and processes which are compliant with the requirements of the Data Protection Legislation;
- Consider undertaking a review or obtain other relevant confirmation that the data is being processed in accordance with the Data Protection Legislation;
- Ensure that the third party has in place relevant procedures in order to be able to identify data breaches and deal with them including the immediate notification to BTCI of such breach arising; and
- Ensure that the third party has in place appropriate measures to identify and deal with data subject access requests.

5. Data security

We have implemented appropriate security measures designed to protect your Personal Data. We have put in place procedures to deal with any suspected personal data breach and will notify you and any applicable regulator of a breach where we are legally required to do so.

6. Data accuracy

We take reasonable steps designed to ensure the Personal Data we process is up to date and you should inform us of any changes to your Personal Data.

Where we need to collect your Personal Data by law, or under the terms of a contract we have with you, and you fail to provide that data where requested, we may not be able to perform the contract we have or are trying to enter into with you. In that case, we may have to cancel the service you have with us but we will notify you if this is the case at the time.

7. Data retention

We take reasonable steps to only retain hard and/or electronic copies of your Personal Data for as long as necessary in connection with the lawful purposes set out in this policy and for the duration required under applicable legal, regulatory, tax, accounting or other requirements. Once the retention periods have concluded, we will permanently delete or destroy the relevant Personal Data, archive it so that it is beyond use, or anonymise it. 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 of our relationship with you.

8. Your legal rights

- i. The right of access to obtain a copy of your Personal Data held by BTCI;
- ii. The right to have inaccurate Personal Data rectified, or completed if it is incomplete;
- iii. The right to have your Personal Data erased, unless the data is necessary for BTCI to comply with a legal or regulatory obligation, or for the establishment, exercise or defence of legal claims;
- iv. The right to request the restriction or suppression of your Personal Data;
- v. The right to data portability in order for you to obtain and reuse your Personal Data for your own purposes across different services;

- vi. The right to object to the processing of your Personal Data, unless there are compelling legitimate grounds for the processing, which override the interests, rights and freedoms of the individual; or the processing is for the establishment, exercise or defence of legal claims;
- vii. The right to withdraw your consent to the processing of your Personal Data at any time, where this is the sole legal basis for the processing; and
- viii. The right to lodge complaints with the Jersey Office of the Information Commissioner or The Office of the Data Protection Authority in Guernsey regarding our processing of your Personal Data.

9. Fees

You will not have to pay a fee to access your Personal Data (or to exercise any of your other rights) however, we may charge a reasonable fee if your request is clearly unfounded, repetitive, or excessive. Alternatively, we could refuse to comply with your request in these circumstances.

10. Contact details

The BTCl's data controllers are Baker Tilly Channel Islands Limited, Baker Tilly CI Audit Limited and Baker Tilly Channel Islands Business Services Limited.

If you have any comments, questions or concerns about any information in this policy, or any other issues relating to the processing of Personal Data by BTCl, please contact your regular BTCl contact or steve.bridon@bakertilly.je