

# **PARISI TAX LLP – COMPLAINTS PROCEDURE**

## **Our complaints policy**

Parisi Tax LLP is committed to providing a high-quality legal service to all our clients. We know that problems can occur and if they do, we need you to tell us about it. If you let us know it provides us with the opportunity to investigate the issue and, whenever possible, to put things right. It will also help us to improve our service to you and our other clients.

In handling your complaint we will aim to be:-

- Fair, impartial & reasonable;
- Accessible;
- Transparent;
- Professional; and
- Prompt.

If we've got things wrong we will:-

- Offer a full apology;
- Explain what went wrong; and
- Offer appropriate & prompt redress.

## **Our complaints procedure**

Please contact us as soon as you are aware of the problem so that the issue/s can be addressed as quickly as possible. Please address your complaint to:

Client Care Manager  
Parisi Tax LLP  
6 Kingsleigh Croft  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5TL

Parisi Tax LLP is a limited liability partnership registered in England and Wales registered number OC347324.

## **What will happen next?**

### ***Step 1***

- Within 5 days of receiving your complaint we will send you an acknowledgement letter and a copy of our Complaints Procedure.
- We may contact you to confirm or explain any details that will help to speed up the resolution of your complaint.

### ***Step 2***

- We will investigate your complaint.

- The investigation will involve the input of one of firm's partners who will review your complaint and discuss the issues with the member of staff concerned.

### **Step 3**

- Within 14 days of sending you the acknowledgement letter the Client Care Manager will invite you to a meeting to discuss and try to resolve your complaint.
- If you choose to attend a meeting - within 3 days of the meeting the Client Care Manager will write to you to confirm what took place and any solutions he/she agreed with you.
- If you choose not to attend a meeting or it is not possible - within 21 days of sending you the acknowledgement letter the Client Care Manager will provide you with a detailed written response to your complaint including his/her suggestions for resolving the matter.

### **Step 4**

- If you are still not satisfied, you should contact us again and we will review your comments. Depending upon the issues raised we may arrange for another partner to independently review the decision.
- Within 14 days of receiving your request for a review, the Client Care Manager will provide a written response confirming our final position on your complaint and explaining our reasons.

### **Step 5**

- If you are still not satisfied with our final response or the way that we have handled your complaint then you can refer the matter to the Legal Ombudsman. This must be done within six months of the date of the final letter from ourselves. From 1 April 2023, the Legal Ombudsman **also** expects complaints to be made to them within 1 year of the date of the act or omission about which you are concerned or within 1 year of you realising there was a concern. The requirement to refer your concerns to the Legal Ombudsman within six months of our final response to you remains the same.

Legal Ombudsman  
PO Box 6167  
Slough  
SL1 0EH  
Phone: 0300 555 0333  
E-mail: [enquiries@legalombudsman.org.uk](mailto:enquiries@legalombudsman.org.uk)  
Website: [www.legalombudsman.org.uk](http://www.legalombudsman.org.uk)

### **Step 6**

- The Legal Ombudsman will review your original complaint and how it was managed and provide a written response.
- If we have not handled your complaint in a satisfactory manner then the Legal Ombudsman will provide feedback and any actions that must be taken.
- We will put in place any actions required to minimise client complaints, improve our service and amend our Complaints Procedure accordingly.

# PARISI TAX LLP – PRIVACY POLICY

The General Data Protection Regulation (the “**GDPR**”) and Data Protection Act 2018 (“**DPA18**”) seek to protect and enhance the rights of data subjects.

Parisi Tax LLP is committed to protecting and respecting your privacy.

Parisi Tax LLP recognises the importance of the correct and lawful treatment of personal information, and will only use personal information as set out in this Privacy Policy.

The GDPR and DPA18 seek to protect and enhance the rights of data subjects. Parisi Tax LLP is committed to protecting and respecting its clients’ privacy.

It is important that you read this Privacy Policy to understand how we manage your personal data together with any terms and conditions that we may provide on specific occasions when we are collecting or processing personal information about you, so that you are aware of how and why we are using such personal information.

## **Controller**

Parisi Tax LLP is the controller and responsible for our clients’ personal data (collectively referred to as Parisi Tax LLP “we”, “us” or “our” in this Privacy Policy).

We have appointed a Data Protection Officer (“**DPO**”) who is responsible for overseeing questions in relation to this privacy notice. If you have any questions about this Privacy Policy, including any requests to exercise your legal rights, please contact the DPO using the details set out below.

## **Contact details**

Parisi Tax LLP

DPO: Becky Rees

Email address: [becky.rees@parisitax.co.uk](mailto:becky.rees@parisitax.co.uk)

You have the right to make a complaint at any time to the Information Commissioner’s Office (“**ICO**”), the UK supervisory authority for data protection issues ([www.ico.org.uk](http://www.ico.org.uk)). We would, however, appreciate the chance to deal with your concerns before you approach the ICO so please contact us in the first instance.

The accuracy of your data is important to us, therefore if you change your name or address/email address, or you discover that any of the other data we hold is inaccurate or out of date, please let us know by contacting us using the details set out above.

## **Principles we must comply with**

When processing your information, we must comply with the six enforceable principles of good practice. These provide that your personal information must be:

- processed lawfully, fairly and in a transparent manner,
- processed for specified, explicit and legitimate purposes,

- adequate, relevant and limited to what is necessary,
- accurate and kept up-to-date,
- kept for no longer than is necessary, and
- processed in a manner that ensures appropriate security.

## **Data**

Personal data, or personal information, means any information about an individual from which that person can be identified.

We may collect, use, store and transfer different kinds of personal data about you which we have grouped together as follows:

**Identity Data** includes first name, maiden name, last name, username or similar identifier, marital status, title, date of birth and gender.

**Contact Data** includes billing address, delivery address, email address and telephone numbers.

**Financial Data** includes bank account details.

**Transaction Data** includes details about transactions to and from you and other details of services we have provided.

**Technical Data** includes internet protocol (IP) address, browser type and version, time zone setting and location, browser plug-in types and versions, operating system and platform and other technology on the devices you use to access this website.

**Usage Data** includes information about how you use our website, products and services.

**Marketing and Communications Data** includes your subscription preferences in receiving marketing material from us and our third parties and your communication preferences.

**Aggregated Data** may be derived from your personal data but is not considered personal data in law as this data does not directly or indirectly reveal your identity. We may collect and use Aggregated Data such as statistical or demographic data for any purpose. For example, we may aggregate your Usage Data to calculate the percentage of users accessing a specific website feature. However, if we combine or connect Aggregated Data with your personal data so that it can directly or indirectly identify you, we treat the combined data as personal data which will be used in accordance with this privacy notice.

We do not actively collect any **Special Categories of Personal Data** about you (this includes details about your race or ethnicity, religious or philosophical beliefs, sex life, sexual orientation, political opinions, criminal convictions and offences, trade union membership, information about your health and genetic and biometric data) however we may become aware of this data through any legal instructions.

## **If you fail to provide personal data**

Where we need to collect personal data by law, or under the terms of a contract we have with you and you fail to provide that data when requested, we may not be able to perform the contract we have or are trying to enter into with you (for example, to provide you with legal

services). In this case, we may have to withdraw any service you have with us but we will notify you if this is the case at the time.

### **How is your personal data collected?**

We use different methods to collect data from and about you including through:

- *Direct interactions.* You may give us your Identity, Contact and Financial Data by filling in forms or by corresponding with us by post, phone, email or otherwise. This includes personal data you provide when:
  - we meet with you in our offices, at events or elsewhere,
  - we receive your instructions to provide legal services, and in the performance of those legal services,
  - you subscribe to our service or publications;
  - you request marketing to be sent to you;
  - you give us your business card,
  - you give us some feedback.
- *Third parties or publicly available sources.* We will also gather personal information from other sources, including but not limited to; financial organisations, other law firms, Government agencies and regulatory bodies.
- *Automated technology* We may obtain personal information via automated technology when you interact with our website by using cookies, server logs and other similar technologies.

### **How we use your personal data**

We will only use your personal data when the law allows us to. Most commonly, we will use your personal data in the following circumstances:

- Where we need to perform the contract we are about to enter into or have entered into with you.
- Where it is necessary for our legitimate interests (or those of a third party) and your interests and fundamental rights do not override those interests.
- Where we need to comply with a legal or regulatory obligation.
- If you have subscribed for marketing material.

We will only use Special Categories of Personal Data information:

- provided we have your explicit consent to use it
- where we believe that we need to use that data to protect your vital interests where you are not able to provide us with your explicit consent
- where it is necessary for reasons of substantial public interest

- where you have previously made that data public knowledge
- if we need to use that data to establish, exercise or defence legal claims
- where there is some other legal basis that allows us to use that information.

Other than in relation to Special Categories of Personal Information generally we do not rely on consent as a legal basis for processing your personal data other than in relation to sending direct marketing communications to you via email. You have the right to withdraw consent to marketing at any time by contacting us by emailing [becky.rees@parisitax.co.uk](mailto:becky.rees@parisitax.co.uk) (and we can arrange a call to speak if you prefer).

**Purposes for which we will use your personal data**

We have set out below a description of all the ways we plan to use your personal data, and which of the legal bases we rely on to do so. We have also identified what our legitimate interests are where appropriate.

Note that we may process your personal data for more than one lawful ground depending on the specific purpose for which we are using your data. Please contact us if you need details about the specific legal ground we are relying on to process your personal data where more than one Purpose/Activity, Type of data or Lawful basis for processing (including basis of legitimate interest) exists.

| <b>Purpose/Activity</b>   | <b>Type of Data</b>   | <b>Lawful basis for processing</b>   |
|---|---|--|
| To register you as a new client   | Identity<br>Contact   | Performance of a contract with you   |
| To process your instructions:<br><br><ul style="list-style-type: none"> <li>• Manage payments, fees and charges</li> <li>• Collect and recover money owed to us</li> </ul>    | Identity<br><br>Contact<br><br>Financial<br><br>Transaction<br><br>Marketing and Communications | Performance of a contract with you.<br><br>Necessary for our legitimate interests<br><br>Necessary for publishing and auditing of statutory accounts<br><br>Necessary in order to provide you with information about our services including newsletters, publications, events and seminars that you have opted in to receive |
| To manage our relationship with you which will include:<br><br><ul style="list-style-type: none"> <li>• Notifying you about changes to our terms or privacy policy</li> </ul> | Identity<br><br>Contact<br><br>Profile<br><br>Marketing and                                     | Performance of a contract with you<br><br>Necessary to comply with a legal obligation<br><br>Necessary for our legitimate  |

|  |   |  |
|--|---|--|
| <ul style="list-style-type: none"> <li>Asking you to leave a review or take a survey</li> </ul>  | <p>Communications</p>   | <p>interests to keep our records updated and to study how clients use our services</p> <p>Necessary in order to provide you with information about our services including newsletters, publications, events and seminars that you have opted in to receive</p>                               |
| <p>To administer and protect our business and this website (including troubleshooting, data analysis, testing, system maintenance, support, reporting and hosting of data)</p> | <p>Identity</p> <p>Contact</p> <p>Technical</p>   | <p>Necessary for our legitimate interests (for running our business, provision of administration and IT services, network security, to prevent fraud and in the context of a business reorganisation or group restructuring exercise)</p> <p>Necessary to comply with a legal obligation</p> |
| <p>To deliver relevant website content and advertisements to you and measure or understand the effectiveness of the advertising we serve to you</p>                            | <p>Identity</p> <p>Contact</p> <p>Profile</p> <p>Usage</p> <p>Marketing and Communications</p> <p>Technical</p> | <p>Necessary for our legitimate interests (to study how customers use our products/services, to develop them, to grow our business and to inform our marketing strategy)</p>   |
| <p>To use data analytics to improve our website, products/services, marketing, client relationships and experiences</p>  | <p>Technical</p> <p>Usage</p>   | <p>Necessary for our legitimate interests (to define types of customers for our products and services, to keep our website updated and relevant, to develop our business and to inform our marketing strategy)</p>   |
| <p>To make suggestions and recommendations to you about our services that may be of interest to you</p>  | <p>Identity</p> <p>Contact</p> <p>Technical</p> <p>Usage</p> <p>Profile</p>                                     | <p>Necessary for our legitimate interests (to develop our products/services and grow our business)</p>   |

## **Marketing**

We strive to provide you with choices regarding publications, seminars and events.

### **Promotional material from us**

We may use your subscription preferences to promote seminars or events.

You will only receive marketing communications from us if you have requested information from us and you have not opted out of receiving marketing.

### **Opting out**

You can ask us to stop sending you marketing material at any time by contacting us on [becky.rees@parisitax.co.uk](mailto:becky.rees@parisitax.co.uk)

### **Change of purpose**

We will only use your personal data for the purposes for which we collected it, unless we reasonably consider that we need to use it for another reason and that reason is compatible with the original purpose (for example: if you have instructed us for one service and then instruct us a second time for a different service). If you wish to get an explanation as to how the processing for the new purpose is compatible with the original purpose, please contact us.

If we need to use your personal data for an unrelated purpose, we will notify you and we will explain the legal basis which allows us to do so.

Please note that we may process your personal data without your knowledge or consent, in compliance with the above rules, where this is required or permitted by law.

### **Disclosures of your personal data**

We may have to share your personal data with the parties set out below for the purposes set out in the table above.

#### *External Third Parties*

Third parties to whom we may choose to sell, transfer, or merge parts of our business or our assets.

Alternatively, we may seek to acquire other businesses or merge with them. If a change happens to our business, then the new owners may use your personal data in the same way as set out in this privacy notice.

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 for specified purposes and in accordance with our instructions.

#### *International transfers*



Whenever we transfer your personal information outside the United Kingdom, we ensure a similar degree of protection is afforded to it by ensuring that we apply appropriate safeguards (either by transferring data only to recipients in the European Economic Area, to recipients in countries approved by the European Commission, to recipients that are party to the EU-US Privacy Shield, or by using specific contracts approved by the European Commission).

### **Data security**

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

### **Data retention - where we store your personal information**

All information you provide to us is stored on secure cloud-based services in a country within the European Economic Area.

We will take all steps reasonably necessary to ensure that your data is treated securely, including taking the following safeguards:

- Secure lockable cupboards. Cupboards are kept locked when not in use if they hold confidential information of any kind.
- Methods of disposal. Paper documents are disposed of by shredding in a manner that ensures confidentiality.
- Equipment. Our internal policies require that users lock or log-off from their computer when it is unattended.
- Firewalls and encryption. We apply industry-standard firewall protection and encryption technology.
- Training. We ensure our employees are trained in the importance of data security.
- Electronic access. All data stored electronically is password-protected. Where we have provided an authorised user with a password, that user is responsible for keeping this password confidential and is not permitted to share the password with anyone.
- Overseas transfers. Whenever we transfer your personal information outside the United Kingdom, we ensure a similar degree of protection is afforded to it by ensuring that we apply appropriate safeguards (either by transferring data only to recipients in the European Economic Area, to recipients in countries approved by the European Commission, to recipients that are party to the EU-US Privacy Shield, or by using specific contracts approved by the European Commission).

Some of the data that we collect from you may be transferred to third parties (for example, to foreign lawyers or attorneys that we use to provide advice on non-UK legal matters) who will store the data at a destination outside the United Kingdom. We will let you know when we engage any foreign lawyers or associates. If you are concerned about the levels of data security in those countries, please let us know and we will endeavour to advise what steps will be taken to protect your data when stored overseas.

## **How long will we use your personal data for?**

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

To determine 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, and the applicable legal requirements.

In some circumstances you can ask us to delete your data (see below).

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

## **Your Legal Rights**

You have the right to:

- Request correction of the personal data that we hold about you. This enables you to have any incomplete or inaccurate data we hold about you corrected, though we may need to verify the accuracy of the new data you provide to us.
- 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 continuing to process it. You also have the right to ask us to delete or remove your personal data where you have successfully exercised your right to object to processing (see below), where we may have processed your information unlawfully or where we are required to erase your personal data to comply with local law.

Note, however, that we may not always be able to comply with your request of erasure for specific legal reasons which will be notified to you, if applicable, at the time of your request.

- Object to processing of your personal data where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this ground as you feel it impacts on your fundamental rights and freedoms. You also have the right to object where we are processing your personal data for direct marketing purposes. In some cases, we may demonstrate that we have compelling legitimate grounds to process your information which override your rights and freedoms.
- Request restriction of processing of your personal data. This enables you to ask us to suspend the processing of your personal data in the following scenarios: (a) if you want us to establish the data's accuracy; (b) where our use of the data is unlawful but you do not want us to erase it; (c) where you need us to hold the data even if we no longer require it as you need it to establish, exercise or defend legal claims; or (d) you have objected to our use of your data but we need to verify whether we have overriding legitimate grounds to use it.

- Request the transfer of your personal data to you or to a third party. We will provide to you, or a third party you have chosen, your personal data in a structured, commonly used, machine-readable format. Note that this right only applies to automated information which you initially provided consent for us to use or where we used the information to perform a contract with you.
- Withdraw consent at any time where we are relying on consent to process your personal data. However, this will not affect the lawfulness of any processing carried out before you withdraw your consent. If you withdraw your consent, we may not be able to provide certain products or services to you. We will advise you if this is the case at the time you withdraw your consent.
- Request access to your personal data (commonly known as a “data subject access request”). This enables you to receive a copy of the personal data we hold about you and to check that we are lawfully processing it.

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

### **What we may need from you**

We may need to request specific information from you to help us confirm your identity and ensure your right to access your personal data (or to exercise any of your other rights). This is a security measure to ensure that personal data is not disclosed to any person who has no right to receive it. We may also contact you to ask you for further information in relation to your request to speed up our response.

### **Time limit to respond**

We try to respond to all legitimate requests within one month. Occasionally it may take us longer than a month if your request is particularly complex or you have made a number of requests. In this case, we will notify you and keep you updated.

### **Definitions**

“**Legitimate interest**” means the interest of our business in conducting and managing our business to enable us to give you the best service/product and the best and most secure experience. We make sure we consider and balance any potential impact on you (both positive and negative) and your rights before we process your personal data for our legitimate interests. We do not use your personal data for activities where our interests are overridden by the impact on you (unless we have your consent or are otherwise required or permitted to by law). You can obtain further information about how we assess our legitimate interests against any potential impact on you in respect of specific activities by contacting us.

“**Performance of a contract**” means processing your data where it is necessary for the performance of a contract to which you are a party or to take steps at your request before entering into such a contract.

**“Comply with a legal or regulatory obligation”** means processing your personal data where it is necessary for compliance with a legal or regulatory obligation that we are subject to.

*Last updated: January 2024*