

## **Revenue & Benefits (LPS) - Privacy Information Statement**

Revenue & Benefits, a division within the Department of Finance (DoF) Land & Property Services (LPS), is responsible for the collection of rates and rate reliefs and the administration of rate rebate and reliefs.

In order to carry out its functions, there is a requirement to process personal information. The type(s) of data we hold and the reason(s) we are required to process it are set out below. The DoF is the data controller of the information and is committed to protecting your privacy at all times when using your personal data.

This Privacy Information Statement (PIS) specifically relates to Revenues & Benefits and it provides detailed information on what information we process in the administration of rates, reliefs and rate rebate how we may use your information and our statutory obligations.

### **Purpose for processing**

We collect and process personal information to allow us to meet our legal obligations and public functions, including for:

- The purpose of assessing liability and billing for rates;
- The collection and recovery of rate revenue;
- The purposes of relief claims and rate rebate; and
- Corporate and administrative reasons to support the above and to process rate rebate claims for both tenants and home owners.

### **Types of personal data**

We process information relevant to the reasons/purposes stated below. This may include:

- Name;
- Telephone numbers;
- Email address;
- Other personal details such as date of birth; financial details;
- Business details of sole traders;
- Propensity to pay information (credit scores);
- National Insurance Number;
- Universal Credit information such as award amount;
- Occupancy details such as: who else lives in the property;
- Family, lifestyle and social circumstances;
- Landlord's details such as: name and address;
- Owner's details;
- Leases;
- Correspondence addresses (including email); and
- Property and / or billing address details.

For Rate Rebate applicants we will process information relevant to the reasons/purposes stated below. This may include:

- To create an online portal account for a Rate Rebate application: email address, password field, secret question and answer, title, first name and surname;
- To confirm occupancy details information we require from landlords including: email address, password field, secret question and answer, landlord's title, first name and surname;
- As a Rate Rebate applicant confirmation that:
  - a) You are getting Universal Credit;
  - b) You pay rates on the property you are claiming for;
  - c) You live in the property you are claiming for;
  - d) You own or rent and live in the property;
  - e) Where applicable your partner's details;
  - f) Where applicable your landlord / agent's details such as first name, surname, email address, telephone number; and
  - g) Where applicable your appointee's details.

- Landlord registration for an online Rate Rebate account: confirmation of a company or individual, landlord / agent first and surname, telephone number, Ratepayer ID;
- A landlord is required to complete a certificate of occupation and provide updates on Rate Rebate tenants confirming: tenant's name, the property address, tenant lives in the landlord's property, the tenant's dates of occupation, the tenant's percentage of rating liability and the number of property occupants; and
- Where an appointee has made an application on behalf of a Rate Rebate claimant the appointee will be required to provide the above information as set out for a claimant as if that claimant had made the application themselves.

We process personal information about our:

- Customers and clients;
- Suppliers and services providers;
- Advisers, consultants and other professional experts;
- Complainants and enquirers;
- People involved in court cases involving government, including Tribunals; and
- Members of staff.

## **Call Recording**

LPS records incoming calls from ratepayers and store them for future reference for two years. The recordings are only accessible by a small sub-set of staff and they can only be accessed for the following limited reasons:

- Complaint investigations;
- On review of call volumes to understand the nature of the calls and better channel calls to the correct area; and
- Good practice examples for staff training (subject to GDPR and with the permission of the call handler).

## **Special categories of personal data**

We may process special categories (as defined in Article 9 of the United Kingdom General Data Protection Regulation) of information that may include:

- Physical or mental health details;

- Racial or ethnic origin;
- Religious or other beliefs of a similar nature; and
- Trade union membership.
- Health information for Disabled Person Allowance applications only

### Lawful basis for Processing

| Activity         | Legal Basis  |
|------------------|--|
| Rates Collection | The Rates (Northern Ireland) Order 1977 and Amendments   |
|                  | The Rates (Capital Values, etc.) (NI) Order 2006   |
|                  | The Rates (Maximum Capital Value) Regulations (NI) 2007  |
|                  | The Rates (Maximum Capital Value) (Amendment) Regulations (NI) 2009  |
|                  | The Rates (Deferment) Regulations (NI) 2010  |
|                  | The Rates (Social Sector Value) Regulations (NI) 2007  |
|                  | The Rates (Appeals) Regulations (NI) 2007  |
|                  | Rates (Unoccupied Hereditaments) Regulations (NI) 2011   |
|                  | The Rates (Social Sector Value) (Amendment) Regulations (Northern Ireland) 2022                                  |
|                  | The Rate Relief (Lone Pensioner Allowance) Regulations (Northern Ireland) 2008                                   |
| Housing Benefit  | The Housing-Related Functions of the DoF (Exercise by the Housing Executive) Regulations (Northern Ireland) 2022 |
|                  | The Housing Benefit Regulations 2006   |
|                  | The Housing Benefit (Decisions and Appeals) Regulations (Northern Ireland) 2001                                  |
|                  | The Social Security Administration (Northern Ireland) Act 1992   |
|                  | The Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007   |

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| Rate Relief                                  | The Non-Domestic Rating (Hardship Relief) Regulations 2007  |
|  | The Rates (Amendment)(NI) Order 2004 [Non Domestic Vacant Rating NDVR]  |
|  | Non-Domestic Rating (Unoccupied Property) Regulations (NI) 2004   |
|  | The Non-Domestic Rating (Unoccupied Hereditaments) Regulations (NI) 2007  |
|  | Non-Domestic Rating (Completion Notices) (Financial Adjustments) Regulations (NI) 2004  |
|  | The Magistrates Courts (NI) Order 1981  |
|  | Judgements Enforcement (NI) Order 1981  |
|  | Water & Sewage Services (NI) Order 2006   |
|  | Rate Rebate Regulations (Northern Ireland) 2017   |
|  | The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2022 & The Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2022 |
|  |   |
|  | The Social Security Administration (Northern Ireland) Act 1992  |
| Administration of the DoF Rate Rebate Scheme | Article 121 of the Welfare Reform (Northern Ireland) Order 2015; and  |

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|  | <p>Also, the administration of Rate Rebate is conducted as follows:</p> <p>(a) The Rates (Northern Ireland) Order 1977</p> <p>(b) The Welfare Reform Act (Northern Ireland) 2015: the introduction of Rate Rebate and the gradual commencement of the abolition of Housing Benefit was legislated for within Article 39 (1) (d) of the Welfare Reform (NI) Order 2015. Revised enabling powers to facilitate the DoF Rate Rebate Scheme in the context of Universal Credit were expressly legislated for in Article 134 of that Order.</p> <p>(c) The Rate Relief Regulations (Northern Ireland) 2017: This legislation makes provision for the supply, sharing and recording of information in relation to the Rate Rebate Scheme</p> |
| Providing data to Business Improvement Districts   | <p>The Business Improvement Districts Act (Northern Ireland) 2013;</p> <p>The Business Improvement Districts (Miscellaneous) Regulations (Northern Ireland) 2014 (Regulations 2 and 3); and</p> <p>The Business Improvement Districts (General) Regulations (Northern Ireland) 2014 (Regulation 17)</p>  |
| LPS is required to send to HMRC a return of information about Register of Premises liable for Business Rates (NNDR). | Paragraph 1, Schedule 23 to the Finance Act 2011   |

### How we obtain it

We obtain personal information from you, your representatives, and government departments including their agencies/arms-length bodies and from other publicly accessible sources. In order to carry out our statutory functions we may obtain information under our legal bases from other organisations.

Where necessary or required we may obtain your personal information from:

- You, your representatives and/or agents;
- Application forms completed by yourself or your advisors including appointees;
- Correspondence and affidavits lodged by yourself, your advisors or third parties;
- Family, associates and representatives of the person whose personal data we are processing;
- Employment and recruitment agencies;
- Current, past and prospective employers;
- Educators and examining bodies;
- Central government;
- Local government;
- Credit reference agencies and data solution companies to support the verification of customer data and debt collection;
- Suppliers and service providers;
- Debt collection and tracing agencies for the collection and recovery of rates;
- Financial organisations such as banks and building societies;
- Courts, tribunals and parties to litigation;
- Emergency responders;
- Business Improvements Districts (BIDs);
- Police forces;
- Social media and other public platforms;
- Other government departments and organisations working as their agents, including DfC Universal Credit Operational Control Centre, Department of Work and Pensions (DWP) and the Enforcement of Judgments Office;
- The courts on production of a valid court order;
- Northern Ireland (NI) Water;
- Taxation authorities such as Inland Revenue and Her Majesty's Revenue & Customs (HMRC);
- Northern Ireland Housing Executive;
- Registered Housing Associations and
- Private landlords.

NICS websites use cookies to save customer and client data provided through LPS digital services which are compliant with The Privacy and Electronic Communications Regulations. Cookie policies for the online services LPS provides can be found on the NICS websites which host LPS digital services.

### **Who will it be shared with**

- Enforcement of Judgements Office and for recovery of rates liability and other purposes;
- The courts on production of a valid court order;
- NI Water for prevention of fraud purposes;
- Taxation authorities such as Inland Revenue and HMRC;
- Northern Ireland Housing Executive including information on tenancies for Rates Rebate purposes;
- DfC – for Universal Credit purposes, prevention and detection of fraud and Empty Homes Strategy;
- DWP - Searchlight System – for Universal Credit purposes;
- Registered Housing Associations - information on tenancies for Rates Rebate purposes;
- Local councils – including for collection of rates purposes;
- Credit reference agencies – collection of rates and prevention of fraud;
- Emergency responders;
- Business Improvements Districts (BIDs);
- National Audit Office for the prevention and detection of fraud as part of the National Fraud Initiative;
- Police forces; and
- Other authorities for the purposes of them carrying out their statutory functions.

### **How will it be used**

We may use your information to:

- Administer the assessment, billing, collection, and recovery of rates;
- Evaluate relief schemes;

- Verify land and property details and authentication of occupancy and/or ownership;
- Analyse and publish statistics in relation to land and property, including in anonymised and/or aggregated formats;
- Compare it against other information to help combat fraud and crime; and
- Administer support schemes when required.

Except as otherwise stated, LPS may use information you provide to communicate information to you (if you have requested it), for internal marketing and research purposes, and for the purposes specified in this PIS.

We process personal information for the purposes of litigation and legal advice, to enable us to promote and deliver our goods and services, to maintain our accounts and records and to support and manage Northern Ireland Civil Service staff. We also process personal information for the purposes of detection and investigation of suspected or actual fraud, loss or crime, and data matching under the National Fraud Initiative and as required by other legislation.

LPS does not disclose any information you provide to any third parties or other Government departments except where:

- Such disclosures are necessary to fulfil LPS service obligations to you, in which case LPS will require such third parties to agree to treat it in accordance with this PIS;
- Required by applicable laws, courts orders, or government regulations (for example, to prevent or detect crime); or
- You give LPS permission to do so.

### **How long will we keep it**

We will only retain your data for as long as necessary to process what we need to and in line with the DoF's [Retention and Disposal Schedule](#).

Full details of the DoF's role as a data controller and your rights in relation to information we hold about you can be found in the [LPS Privacy Notice](#) and in the main [DoF Privacy Notice](#).

*Last updated: March 2026*