

Data Sharing Agreement

Between

The Jersey Taxes Office

and

The Social Security Department

1. Parties to the agreement:

The Jersey Taxes Office (JTO)

Jersey Taxes Office
PO Box 353
Cyril Le Marquand House
St Helier
Jersey
JER 8UL

And,

The States of Jersey Social Security Department (SSD).
Social Security Department
P O Box 55
Philip Le Feuvre House
La Motte Street
St Helier.
JE4 8PE

2. Aim of this agreement

The aim of this agreement is to allow SSD to verify with the Jersey Taxes Office (JTO) that claimants of the Food Cost Bonus (FCB) and/or Cold Weather Bonus (CWB) are not liable to pay Income Tax to the States of Jersey and therefore satisfy one of the eligibility criterion for the benefits.

The FCB and CWB application forms include consent from the claimant and their spouse/partner to allow SSD to contact the department to verify the tax position for the relevant year.

Article 13A of the Income Tax (Jersey) Law 1961 allows the Comptroller of Taxes to disclose information to the SSD for any purpose approved by the Minister for Treasury and Resources. To inform individuals of the intention to share information, the Income Tax Assessment form (for the tax assessment year of 2011) includes the words: *Your (and your spouse's) information may be shared with the social security department for the purpose of contribution liability and/or benefit entitlement.*

Data Sharing will be carried out in accordance with the requirements of the Data Protection (Jersey) Law 2005 specifically Schedule 2, paragraph 1: consent provided and paragraph 5 (b): powers conferred by enactment, (Appendix 1). No personal or sensitive personal information will be shared.

3. Food Cost Bonus and Cold Weather Bonus

Upon the introduction of the Goods and Services Tax (GST) and Income Support (IS) in 2008, the States of Jersey agreed to introduce a GST Bonus for households who did not qualify for IS and did not pay Income Tax. A similar Food Cost Bonus was also introduced to replace the GST bonus in 2011. From January 2012 the CWB was introduced, targeting households over age 65 in receipt of a Jersey pension. Qualification for the FCB is a passport to receiving the CWB, as long as the additional criteria are met.

4. Data to be shared

The information provided by SSD will be:

- Name
- Address
- Date of birth
- Social security number

Data will be shared for both the claimant and their declared spouse/partner as qualification for benefit requires that neither pay Jersey Income Tax.

The JTO will confirm whether the individual is a tax payer or not. There is no data transfer from the JTO to SSD.

5. Transfer and holding of Data

The Data will be entered into an Excel spreadsheet and transferred from SSD by secure email through the States of Jersey intranet. The department will confirm yes or no to the tax liability (for the relevant year) and return printed copies of the spreadsheet to SSD via the States internal mail process.

6. Responsible persons

The data to be shared will be transferred only between nominated persons of either party.

For the Jersey Taxes Office:

Richard Golding Chief Cashier

For the SSD:

Maureen Pallot Benefits and Pensions Manager
Jeanette Bougeard Pensions Team Leader

7. Security of data

The JTO will not use the information for any purpose other than the purpose stated in this agreement.

The JTO will not undertake any cross-matching of data with any other data that it holds. The JTO will destroy the data set after responding to SSD, retaining only summary data for record purposes.

8. Ministerial Decision

This Data Sharing Agreement is supported by a Ministerial Decision signed by the Minister for Treasury and Resources.


9. Signatories to the agreement

Approved By: Acting Comptroller of Taxes – David Le Cuirot

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For the Jersey Taxes Office

Date:.....

Approved By: Chief Officer – Richard Bell


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For the Social Security Department

Date: 28/11/2012

APPENDIX 1

SCHEDULE 2

(Article 4(3) and Schedule 1 Part 1, paragraph 1(a))

FIRST PRINCIPLE: CONDITIONS FOR PROCESSING OF ANY PERSONAL DATA

1 Consent

The data subject has consented to the processing.

2 Processing necessary for contract

The processing is necessary for –

- (a) the performance of a contract to which the data subject is a party; or
- (b) the taking of steps at the request of the data subject with a view to entering into a contract.

3 Processing under legal obligation

The processing is necessary for compliance with any legal obligation to which the data controller is subject, other than an obligation imposed by contract.

4 Processing to protect vital interests

The processing is necessary in order to protect the vital interests of the data subject.

5 Processing necessary for exercise of public functions

The processing is necessary for –

- (a) the administration of justice;
- (b) the exercise of any functions conferred on any person by or under any enactment;
- (c) the exercise of any functions of the Crown, the States or any public authority; or
- (d) the exercise of any other functions of a public nature exercised in the public interest by any person.

6 Processing for legitimate interests

The processing is necessary for the purposes of legitimate interests pursued by the data controller or by the third party or parties to whom the data are disclosed, except if the processing is unwarranted in any particular case by reason of prejudice to the rights and freedoms or legitimate interests of the data subject.

7 Regulations about legitimate interests

The States may by Regulations specify particular circumstances in which the condition set out in paragraph 6 is, or is not, to be taken to be satisfied.

