

Lagos Internal Revenue Service (LIRS) Privacy Notice

Who We Are

The Lagos Internal Revenue Service's registered office is at [Good Shepherd Building, Opp. Alausa Main Secretariat, Central Business District, Alausa, Ikeja, Lagos], and we are an Agency of Lagos State Government established to collect taxes for Lagos State Government [in accordance with PITA ACT 2011 LFN as Amended].

We gather and process your personal information in accordance with this privacy notice and in compliance with the relevant data protection Regulation and Laws. This notice provides you with the necessary information regarding your rights and our obligations and explains how, why, and when we process your personal data. – As an agent of Government based on a statutory requirement for collection of taxes and other revenues for the State.

Information That We Collect

We collect and processes your personal information to meet our legal, statutory and regulatory obligations and to provide you with our products and services. We will never collect any unnecessary personal data from you and do not process your information in any way, other than as specified in this notice.

The personal information that we collect from you include your name, date of birth, address, passport details, national identification number, biometric information, telephone number, occupation, assets, income and any other information we deem necessary.

We collect information about you from a variety of sources, such as when you register on our website for direct assessment, website visits, identification documents, personal financial statements through interactions with our zonal tax offices and other third parties (credit bureaus, payment gateways, other financial institutions...) and other agencies of Lagos State Government in compliance with legal or regulatory requirement.

How We Use Your Personal Information (Legal Basis for Processing)

We take your privacy very seriously and will never disclose, share or sell your data without your consent; unless required to do so by law. We only retain your information for as long as is necessary and for the purpose(s) specified in this notice. Where you have consented to us providing you with promotional offers and marketing, you are free to withdraw this consent at any time.

The purposes and reasons for processing your personal information are detailed below: -

- *We process your personal Information in the performance of a contract as your employer, to ensure that we meet our legal employer obligations and the requirements of employment law*

- We process your personal information as part of our legal obligation for business accounting, payroll and tax purposes
- We process sensitive data about you as part of our employment obligations, to ensure that any disabilities, health conditions, State of Origin/Local Government Area and religious requirements are known
- We collect your personal information in the performance of a contract or to provide a service and to ensure that orders are completed and can be sent out to your preferred address
- We collect and store your personal information as part of our legal obligation to determine and assess your tax liability
- We have a legal obligation to share your personal data with institutions attended for verification of academic qualifications prior to or commencement of employment with us
- We will occasionally send you marketing information where we have assessed that it is beneficial to you as a taxpayer and in our interests. Such information will be non-intrusive and is processed on the grounds of legitimate interests

Your Rights

You have the right to access any personal information that we process about you and to request information about: -

- What personal data we hold about you
- The purposes of the processing
- The categories of personal data concerned
- The recipients to whom the personal data has/will be disclosed
- How long we intend to store your personal data for
- If we did not collect the data directly from you, information about the source

If you believe that we hold any incomplete or inaccurate information about you, you have the right to ask us to correct and/or complete the information and we will strive to correct it as quickly as possible; unless there is a valid reason for not doing so, at which point you will be notified.

You also have the right to request erasure of your personal data or to restrict processing (*where applicable*) in accordance with the data protection laws; as well as to object to any direct marketing from us; to exercise your data portability rights, and to be informed about any automated decision-making we may use.

We sometimes use automated systems and software to help us reach decisions about you, an example is our Enterprise Tax Administration System (eTax) to process tax liabilities which is also reliant on third party information other Ministries Like Lands, Land Use Charge, Motor Vehicle Administration Agency (MVAA) to assess your liability. This type of processing is carried out under lawful basis and you can contact us to request that automated processing be reviewed by a human being if you detect any inaccuracies in your personal data.

If we receive a request from you to exercise any of the above rights, we may ask you to verify your identity before acting on the request; this is to ensure that your data is protected and kept secure.

Sharing and Disclosing Your Personal Information

We may share the information about you and your dealings with us, to the extent permitted by law, with our strategic Service Provider Alpha Beta Consulting LLP for the purpose of processing your Tax Assessments, Liabilities and payments, *they act in the capacity of a processor on our behalf* and only process your data in accordance with instructions from us and comply fully with this privacy notice, the Nigerian Data Protection Regulation and any other appropriate confidentiality and security measures.

It may be necessary by law, legal process, litigation, and/or requests from public and governmental authorities to disclose your personal information. We may also disclose information about you if we determine that for purposes of national security, law enforcement, or other issues of public importance, disclosure is necessary or appropriate.;

For more information about Alpha Beta Consulting LLP, please read their Privacy Notice at <https://www.alpha-beta.net/privacy-policy>

Safeguarding Measures

At LIRS We take your privacy seriously and take every reasonable measure and precaution to protect and secure your personal information. We work hard to protect you and your information from unauthorised access, alteration, disclosure or destruction and have several layers of security measures in place, this may include the use of encryption, access controls and other forms of security to ensure that your data is protected. We require all parties including our staff and third-parties processing data on our behalf to comply with relevant policies and guidelines to ensure confidentiality and that information is protected in use, when stored and during transmission. Our security controls and processes are also regularly updated to meet and exceed industry standards.

Transfers Outside Nigeria *(if applicable)*

Personal data in Nigeria is protected by the Nigeria Data Protection Regulation (NDPR) but some other countries may not necessarily have the same high standard of protection for your personal data. We do not transfer or store any personal data outside Nigeria.

Consequences of Not Providing Your Data *(if relying on statutory/contractual requirement basis)*

You are required under (indicate the relevant LIRS law) to provide personal information to Lagos Internal Revenue Service for the purpose of Tax Assessment, however, as this information is required for us to provide you with our services. Failure to provide information, including personal information for Tax Assessment imposes criminal liability on you.

Legitimate Interests

As noted in the 'How We Use Your Personal Data' section of this notice, we occasionally process your personal information under the legitimate interests' legal basis. Where this is the case, we have carried out a thorough Legitimate Interests' Assessment (LIA) to ensure that we have weighed your interests and any risk posed to you against our own interests, ensuring that they are proportionate and appropriate.

How Long We Keep Your Data

We only ever retain personal information for as long as is necessary and we have strict review and retention policies in place to meet these obligations. We are required under Nigerian / Lagos state tax law to keep your basic personal data (*name, address, contact details*) for 7 years after employment ceases or terminated or 7 Years after one dies in case of a taxpayer and after which time it will be destroyed.

Sensitive Data (*if applicable*)

Owing to our Legal/Regulatory obligations, Lagos Internal Revenue Service sometimes needs to process sensitive personal information (*known as sensitive data*) about you, to [assess your tax liabilities, investigate net worth, and other reasons as provisioned in Personal Income Tax Act [PITA] ACT 2011 LFN As Amended]. Where we collect such information, we will only request and process the minimum necessary for the specified purpose and identify a compliant legal basis for doing so.

Where we rely on your consent for processing sensitive data, we will obtain your explicit consent through [a signature/explicit mechanism]. You can modify or withdraw consent at any time, which we will act on immediately unless there is a legitimate or legal reason for not doing so.

Links to Other Websites

Our Service contain links to other websites that are not operated by Us. If You click on a third-party link, you will be directed to that third party's site. We strongly advise You to review the Privacy Policy of every site You visit. We have no control over and assume no responsibility for the content, privacy policies or practices of any third party sites or services.

Cookie Notice:

A 'cookie' is a small piece of data sent from a website and stored on the user's computer by the user's web browser while the user is browsing. When you visit a site that uses cookies for the first time, a cookie is downloaded onto your computer/mobile device so that the next time you visit that site, your device will remember useful information such as items added in the shopping cart, visited pages or logging in options.

Cookies are widely used in order to make websites work, or to work more efficiently, and our site relies on cookies to optimise user experience and for features and services to function properly. Most web browsers allow some control to restrict or

block cookies through the browser settings, however if you disable cookies you may find this affects your ability to use certain parts of our website or services.

When You access the Service by or through your Computer or a mobile device, we may collect certain information automatically, including, but not limited to, the type of mobile device You use, your mobile device unique ID, the IP address of Your mobile device, your mobile operating system, the type of mobile Internet browser You use, unique device identifiers and other diagnostic data.

We may also collect information that Your browser sends whenever You visit our Service or when You access the Service by or through a mobile device.

Tracking Technologies and Cookies

We use Cookies and similar tracking technologies to track the activity on Our Service and store certain information. Tracking technologies used are beacons, tags, and scripts to collect and track information and to improve and analyse Our Service.

Cookies can be "Persistent" or "Session" Cookies. Persistent Cookies remain on your personal computer or mobile device when You go offline, while Session Cookies are deleted as soon as You close your web browser.

We use both session and persistent Cookies for the purposes set out below:

- **Necessary / Essential Cookies**

Type: Session Cookies

Administered by: Us

Purpose: These Cookies are essential to provide You with services available through the Website and to enable You to use some of its features. They help to authenticate users and prevent fraudulent use of user accounts. Without these Cookies, the services that You have asked for cannot be provided, and We only use these Cookies to provide You with those services.

- **Cookies Policy / Notice Acceptance Cookies**

Type: Persistent Cookies

Administered by: Us

Purpose: These Cookies identify if users have accepted the use of cookies on the Website.

- **Functionality Cookies**

Type: Persistent Cookies

Administered by: Us

Purpose: These Cookies allow us to remember choices You make when You use the Website, such as remembering your login details or language preference. The purpose of these Cookies is to provide You with a more personal experience and to avoid You having to re-enter your preferences every time You use the Website. For more information about the cookies we use and your choices regarding cookies, please visit our Cookies Policy.

Changes to this Privacy Policy

We may update our Privacy Policy from time to time. We will notify You of any changes by posting the new Privacy Policy on this page.

You are advised to review this Privacy Policy periodically for any changes. Changes to this Privacy Policy are effective when they are posted on this page.

Contact Us

If you have any questions about this Privacy Policy, you can contact us:

- By email: info@lirs.net
- By mail: The Good Shepherd Building Opposite Alausa Main Gate Secretariat

LEGITIMATE INTERESTS

We will occasionally send you [tax assessments/notifications/liabilities/publications] by [email/SMS/post] that have been identified as being beneficial to you and in our interests. Such information will be relevant to you as a tax payer and is non-intrusive and you will always have the option to opt-out/unsubscribe at any time.

LODGING A COMPLAINT

We only process your personal information in compliance with this privacy notice and in accordance with the relevant data protection laws. If, however you wish to raise a complaint regarding the processing of your personal data or are unsatisfied with how we have handled your information, you may contact us our address below, you also have the right to lodge a complaint with the Regulatory authority.

[Lagos Internal Revenue Service]

[Mr. Rasheed Olu-Ajayi]

[Good Shepherd Building, Opp. Alausa Main Secretariat, Central Business District, Alausa, Ikeja, Lagos]

[(0) 700 225-55477 and info@lirs.gov.ng]

[National Information Technology Development Agency]

[28, Port Harcourt Crescent, Off Gambiya Street, P.M.B 564, Area 11, Garki, Abuja]

[+234 92 920 263 and info@nitda.gov.ng]