



Privacy Notice – Levying and collection of Council Tax and Non-Domestic Rates

Date notice written: June 2026

Why is this information being processed?

The information provided by you will be used by Perth and Kinross Council to administer, levy and collect Council Tax and Non-Domestic Rates.

This information will also be used to review your ongoing entitlement to discounts, exemptions and reliefs for Council Tax and Non-Domestic Rates.

Information may also be used:

- in order to trace and contact property owners in relation to shared housing repairs
- to identify empty properties and to offer appropriate support to owners
- in order to trace and contact property owners in relation to properties being used as a short-term let premises without a licence

Who is processing this information?

The personal information you have provided will be processed by Perth and Kinross Council, Council Building, 2 High Street, Perth, PH1 5PH. Email Enquiries@pkc.gov.uk or telephone 01738 475000.

Why is it lawful for the Council to process this information?

The Council is permitted to process your personal data in this way because it has a legal obligation to levy and collect Council Tax under the terms of the Local Government Finance Act 1992. It has a legal obligation to collect Non - Domestic Rates under the terms of the Local Government etc. (Scotland) Act 1947.

Formally, the processing of personal data provided to us for these purposes satisfies Article 6(1)(c) of the UK General Data Protection Regulation – “Processing shall be lawful...to the extent that processing is necessary for compliance with a legal obligation to which the controller is subject”.

It is lawful for the Council to process your information in relation to shared housing repairs under the terms of Article 6(1)(e) of the UK General Data Protection Regulation – “Processing is necessary for the performance of a task carried out in the public interest”. In this case, the relevant legislation is the Housing (Scotland) Act 2006, which gives the Council the authority to consider paying a missing share where the majority of owners have agreed to proceed with a

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repair, but some owner(s) are unable or unwilling to pay. Local taxes records may enable the Council to contact owners quickly and begin the process of recouping expenditure.

It is lawful for the Council to share your information in relation to former rent arrears under the terms of Article 6(1)(c) Of the UK General Data Protection Regulation – “Processing shall be lawful...to the extent that processing is necessary for compliance with a legal obligation to which the controller is subject”.

It is lawful for the Council to share your information in relation to vacant properties under the terms of Article 6(1)(e) of the UK General Data Protection Regulation – “Processing is necessary for the performance of a task carried out in the public interest”. In this case, the relevant legislation is the Power to Advance Wellbeing provided in Section 20 of the Local Government in Scotland Act 2003. The Vacant Property Development Team provides advice and support, including grants, to owners.

It is lawful for the Council to share your information in relation to properties being used as a short-term let premises under the terms of Article 6(1)(c) of the UK General Data Protection Regulation – “Processing shall be lawful...to the extent that processing is necessary for compliance with a legal obligation to which the controller is subject”. In this case, the relevant legislation is the Civic Government (Scotland) Act 1982 (Licensing of Short-Term Lets) Order 2022.

Will any sensitive personal information (Special Category Data or information about criminal convictions etc) be processed?

Yes. Some information about certain medical conditions or disabilities may be processed where they affect Council Tax charges.

If so, why is it lawful for the Council to process this information?

In the case of Council Tax Discount and Council Tax Disabled Reduction, the Council is allowed to process this information under the terms of Article 9(2)(g) of the UK General Data Protection Regulation – “Processing is necessary for reasons of substantial public interest”, with reference to Schedule 1, Part 2, Section 6(2)(a) of the Data Protection Act 2018, which allows this information to be processed if there is legislation which allows the Council to do so. In this case, the legislation is The Council Tax (Reduction for Disabilities) (Scotland) Regulations 1992 as amended, The Council Tax (Discounts) (Scotland) Regulations 1992 as amended and associated order, and The Council Tax (Exempt Dwelling) (Scotland) Order 1997.

Will this information be shared?

Your personal information will not be disclosed to third parties unless it's necessary for us to do so in order to verify its accuracy, prevent or detect crime, protect public funds or where required by law. Third parties with which your information may be shared include the National Fraud Initiative,

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HMRC, the Department of Work and Pensions (DWP), and auditing bodies including Audit Scotland.

Your information may also be shared with a credit rating agency if it is necessary for us to do so to fulfil our legal obligation to collect local taxes. Circumstances when we may use a credit rating agency include when we receive a backdated claim for Single Person Discount, or when we need to pursue a debt which is owed to the Council. Searches carried out by a credit rating agency because the Council has asked them for assistance are not recorded on individuals' credit records.

The Council may check information provided by you, or information about you provided by a third party, with other information held by us. This includes information provided to us by local universities and colleges in order to determine entitlement to Council Tax exemption or discount.

Information may be shared with other Council departments that are detecting or preventing fraud, auditing or administering public funds, carrying out the assessment or collection of a tax or duty, or for the purpose of performing any of the Council's statutory enforcement duties. For example, in order to trace and contact property owners in relation to shared housing repairs, or to trace and contact individuals who have former rent arrears. It may also be shared with the Council's Vacant Properties Development Team and Licensing Team in order to identify empty properties and offer appropriate discounts, exemptions and support. It may also be shared with the Council's Licensing Team in order to trace and contact property owners in relation to properties being used as a short-term let premises without a licence.

Publishing information

Applicants for Non-Domestic Rates Relief should note that from April 2021 all local authorities are obliged by the Scottish Government to publish on their websites, on a quarterly basis, a full list of recipients. Wherever it is possible to do so, personal information will be redacted from this list; however, it will be published when it's appropriate to do so. You can find out more about why councils are publishing this information in the [Scottish Government's Barclay Review Implementation Plan](#). If you have any questions about what information will be published, please contact the Council's Data Protection Officer (see contact details further on).

How long will this information be kept for?

The Council will only keep your information for the minimum period of time necessary. Sometimes this time period is set out in law, but in most cases, it will be based on business need.

Personal information rights

Individuals have rights in relation to the information the Council holds about them, including the right to request a copy of their information. You can find out more about your [personal information rights](#) on our website or by contacting the Council's Information Governance Team at the address below.

Data Protection Officer

The Council has a Data Protection Officer who you can contact in the first instance if you have any questions or complaints about how we are processing your personal information.

Please contact by writing to the Data Protection Officer, Perth and Kinross Council, Council Building, 2 High Street, Perth, PH1 5PH, by emailing DataProtection@pkc.gov.uk or by telephoning 01738 475444.

Information Commissioner's Office

If you want to complain about how the Council has processed your information you have the right to contact the [Information Commissioner's Office](#) via their website or by telephoning 0303 123 1113.

Information Governance Team

If you have any questions about how the Council processes your information, or if you would like a copy of this notice in another language or format, please contact the Information Governance Team:

Information Governance
Legal and Governance Services
2 High Street
Perth
PH1 5PH

Email DataProtection@pkc.gov.uk

Telephone 01738 477933