

Privacy Notice

Data Classification	Public Data
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Approval	Legal Director
Last updated	June 2026
Last reviewed	June 2026

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Background

This Privacy Notice explains how we hold, collect and process your personal information in accordance with data protection laws. It explains why we collect personal information, what we collect, how we use it, who we share it with and how we protect it. It also details the rights available to you in relation to your personal information, how to exercise those rights and what to do if more information is required.

This notice applies to all personal information we hold in the context of a contractual relationship with prospective, current and former IR35 Comply clients (and where applicable, employees to whom we provide IR35 reviews via our My Max Exec service). It is important that you read and retain this notice, together with any other notice we 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 that information and your rights. We shall keep this notice under regular review.

Any reference to “personal information” in this notice means any information relating to a living individual, from which that living individual can be identified directly or indirectly (in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person). We do not consider anonymous data, or data where the identity of the individual has been irretrievably removed, personal information.

Who are we?

PayStream Accounting Services Limited (“PAS”) is the entity which provides IR35 review services to you under the contract we hold with you. PAS is part of the PayStream group of companies at Mansion House, Manchester Road, Altrincham, WA14 4RW, which we refer to as ‘us’ and ‘we’ in this Privacy Notice. PAS is also the entity which employs internal staff to operate the running of the business and for making decisions as to the data we collect from you and how such data is processed.

As such, PAS is a Data Controller as defined by Article 4(7) of the UK GDPR and on the instruction of PAS, we process data as outlined in the following privacy notice.

How do we obtain your personal information?

You may have contacted us directly, either via our website or otherwise and in doing so may provide us your personal information. Alternatively, a recruitment business and/or a colleague or your end client may provide and confirm personal information to us such as your name and contact details, both prior to our engagement for services with you and/or throughout the engagement.

As well as by email, via post or over the phone, personal information may be provided to us via our website, phone application (“app”) and/or our online software.

We endeavour to keep safe any personal information that we collect, however it is obtained.

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What personal information do we hold?

We may collect and hold a range of personal information about you which is relevant to our engagement for services and we will continue to collect additional personal information throughout. The type and volume of data we hold is dependent on the services and contract you have with us. Such personal information includes but is not necessarily limited to:

- Personal details, including name, address, nationality, gender, date of birth, bank details;
- Contact details and preferences, including postal address, email address, mobile, home and work phone numbers (where applicable);
- Information and documentation relating to your identity and any associated checks we may carry out;
- Information relating to your assignment, contract(s) for services, and working practices;
- Any disputes such as complaints or claims (where applicable);
- Biometric Data (included in your identity documents for example) which may be processed as part of our onboarding processes and/or, where necessary in the course of our engagement for services;
- All incoming and outgoing calls;
- All incoming and outgoing emails that you send to us from a known email address;
- Information about the Internet Protocol (IP) address of devices used to access our website, online software and/or app, along with user information where certain actions are performed (such as when a user selects a certain option during the registration process for instance). Where you use the online software or app, certain anonymous information about the device you are using is also recorded automatically, such as the operating system, device settings, unique device identifiers and crash data (data analytics). The type of information collected depends on the type of device you are using. To learn more about what information your device makes available to us, please check the policies of your device manufacturer or software provider.

Why do we need your personal information?

There are various reasons why we need to collect, store and use your personal information. Generally:

- Prior to the engagement, we need personal information in order that we can get you set up quickly, so that we can call, text and email you to encourage you to complete the registration process and requirements (such as signing a contract, completing checks of your identity and/or the payment for services as applicable).
- Once the engagement for services has begun, we need to retain your personal information to manage the contract, discharge our legal and contractual duties and to respond to queries, for instance. Depending on the contract you hold with us, we may need your personal information to:
 - Contact you in respect of your IR35 review (whether in respect of your contractual terms, working practices or both)
 - Process your information (which may include personal information) for reporting requirements, to deliver the results of our review(s) to you, your recruitment business, and/or end client as applicable, and any other processing required to fulfil our contractual obligations;
 - Supply you with any services or additional services that you purchase;
 - Send you statements and invoices;
 - Take details and manage complaints;
 - Keep you informed on updates relating to any aspect of the service(s);
 - Send you marketing communications (in accordance with your contact preferences).
- When the engagement ends, we retain personal information to comply with our legal requirements and in our legitimate interests.

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In all cases, we only collect, store and/or process your personal data where we have a lawful basis to do so. The lawful basis for our collection and use of your personal information may vary depending on the manner and purpose for which we collected it. Most commonly, we will collect, store and/or process personal information where we are required to comply with a legal obligation, for the performance of the contract we hold with you and/or where it is necessary for our legitimate interests in a way that you might reasonably expect to be a part of running our business and that does not significantly impact your interests, rights, and freedoms.

We have provided further examples of how and when we rely on each of these bases below.

In order to comply with legal obligations, for example:

- We may need to process your information for reporting purposes.
- We may need to provide information about you and the engagement in response to a third-party request (for debt-collection or legal/tax investigation purposes, for example). In some instances, we may also be required to share such information for the performance of a contract or for a recognised legitimate interest.
- Furthermore, we may collect information and documentation from you in respect of your identity in order to carry out checks in compliance with anti-money laundering legislation.

For the performance of our contract with you, for example:

- We need to fulfil our obligations arising out of the contract you hold with us. We may also notify you from time to time of any contractual matters pursuant to the engagement for services with us.

In our legitimate interests, for example:

- There are various reasons why we may contact you in relation to your contract with us and the services we offer. We may send you information, for example; newsletters, industry news or safety bulletins on local environmental issues; information in relation to local events, holidays or festivals; and to understand your perception of ourselves. We may also ask you to participate in voluntary surveys or competitions from time to time. We use surveys, reviews and marketing tools to get your feedback and make continuous improvements and to keep you informed of any news which may affect the engagement for services with us. This may include enhancements to our website, app, software or other IT capabilities.
- As applicable, you may refer a colleague to our services which includes their personal information, in which case we will use personal information to contact your colleague to introduce ourselves and will retain the details provided in line with the retention schedule outlined within this notice.
- Our website and online software use cookies (small text files that are placed on your computer or mobile phone when you browse websites) and we may record information about the Internet Protocol (IP) address of your device and data analytics to help provide you with the best experience we can.

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Further detail regarding why we require personal information is recorded below:

Personal Information	Primary Reason Obtained	Lawful Basis
Personal details, such as name, address, nationality, gender, date of birth, and bank details;	To contact you, prepare your IR35 review and to comply with legal reporting requirements.	Performance of a Contract Legal Obligation
Contact details and preferences, including postal address, email address, mobile, home and work phone numbers (where applicable);	So that we can contact you (whether prior to, during or in limited circumstances, after the engagement), to manage the contract and in line with our legitimate interests. We may for instance send marketing to you, or, otherwise contact you to offer you, at our discretion, a financial amount in return for you referring a colleague to our services. We may contact you via post, phone and/or email or via the app. If you don't want to receive marketing contact from us you can let us know at any time.	Performance of a Contract Legitimate Interests
Information and documentation relating to the checking of your identity;	To comply with our legal obligations and in our legitimate interests, we verify your identity and may use external databases to do this. We will ask for documentation to support this. We will treat your identity documentation with upmost care and provide it with appropriate safeguards for your fundamental rights and interests.	Legal Obligation Legitimate Interests
Any disputes such as investigations or complaints;	To manage the contract between us.	Legitimate Interests Performance of a Contract
Biometric Data (Including photographic images) which may be processed as part of the registration process and/or, where necessary, in the course of the engagement	In our legitimate interests and as a legal obligation, we may process such data as part of our registration process and/or where this is contained within identity documentation, either directly or via third party provider. See our Special Category and Criminal Records Data policy for more information.	Legitimate Interests Legal Obligation Such processing is necessary for reasons of substantial public interest, on the basis of Domestic Law which shall be proportionate to the aim pursued, respect the essence of the right to data protection and provide for suitable and specific measures to safeguard the fundamental rights and the interests of the data subject, as permitted by the Data Protection Act 2018.
All incoming and outgoing calls and all incoming and outgoing emails that you send to us from a known email address;	For quality and audit purposes and for use where necessary in dealing with queries, complaints and legal issues if they arise.	Performance of a Contract Legitimate Interests
Cookies and information about the Internet Protocol (IP) address of devices used to access our website,	In order for us to monitor the level of activity and service we provide and to improve the application.	Legitimate Interests

online software and/or app, along with user information where certain actions are performed (such as when a user selects a certain option during the registration process for instance); and anonymous information about the device you are using, such as the operating system, device settings, unique device identifiers and crash data (data analytics).	See our Cookie Policy for more information around our use of cookies.	
Any personal information, where needed for: crime prevention; public security; national security or defence; safeguarding; emergencies; or sharing personal information to help other organisations perform their public tasks or official functions.	A recognised legitimate interest allows us to share any personal information, including special category data, where it meets the pre-approved purposes that are in the public interest. These are listed in the left hand column.	Recognised legitimate interest

Note, the lists provided in this section, and throughout this notice, are not exhaustive. Some of our grounds for processing will overlap and there may be several grounds which justify our use of your personal information. There may also be additional or new legal requirements for instance that we or you need to adhere to from time to time which mean we are required to obtain and process your personal information. We may also process your personal information where we have your explicit consent.

We may need to process your personal information without your knowledge or consent where this is required or permitted by law, where for example we need to protect your interests (or someone else's interests), or for a recognised legitimate interest, as described above.

If during your engagement with us, you choose to opt into additional services, then there may be additional ways in which we use your data. As such, additional privacy notices may become applicable to you from time to time. You can read our privacy notices by visiting [here](#) and further information can be provided on request.

As well as within the United Kingdom, personal information may be transferred to and processed in other jurisdictions where our third-party suppliers have operations. Whilst it is expected that any transfer of personal data will usually remain within the EEA, if personal information is required to be transferred to a country outside the EEA, then unless an exemption for restricted transfers apply, we will ensure our suppliers confirm that such transfers are made in compliance with the requirements of relevant data protection laws (for example, by putting in place Standard Contractual Clauses, where applicable).

How long do we hold your personal data for?

Personal information collected by us will be held for as long as it is required to fulfil the purpose it was collected and to protect our business and our rights. The length of time we keep your information will depend on the type of information and the purpose for which it was obtained. 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.

We retain personal information securely for no more than 7 years following the date of you registering for our IR35 services, or the date of your most recent IR35 review, whichever is later ("the Completion Date"). Between 6-7 years following the Completion Date, the personal information that we hold about you will be deleted. This is subject to the following exceptions:

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Where statutory requirements, contractual requirements and/or ongoing legal disputes mean that we must keep your information for longer than 7 years :	Relevant personal information shall be retained for as long as necessary and dealt with on a case-by-case basis.
You are a prospective, current or former employee of PayStream	Personal information shall be retained for the periods outlined within our employee Privacy Notice, available on our online portal and on request.

Under some circumstances we may anonymise your personal information so that it can no longer be associated with you. We reserve the right to use such anonymous and de-identified data for any legitimate business purpose without further notice to you or your consent.

How will we use the information about you?

We have an internal IT system which logs your journey with us, from when you engage our services to the termination of the contract. Our internal staff also use this system to make notes. If for example, you call up with an accounting query, we will record this activity on the system.

In certain circumstances, we may also need to share your information with others, including third-party service providers who provide services to us or on our behalf. We will do so where we are required by law, to assist us with administering the contract with you, or where it is otherwise in our legitimate interests, or a recognised legitimate interest, to do so. We only permit third parties to process your personal information for specified purposes in accordance with our instructions. Where we share data externally, we do this securely so as to reduce the likelihood of any data breach and we require third parties to respect the security of your data and to treat it in accordance with the law.

The most common reasons we may disclose your personal information are outlined in the table below:

Who may receive your personal information	Reason	Lawful Basis
Approved 3 rd parties:	To provide information to third parties, where you have notified us that you wish us to provide do so.	Legitimate Interests Performance of a Contract
External organisations as necessary for the purposes of the detection and prevention of crime (including financial crime and fraud) and credit risk reduction; insurance and other claims	To comply with any legal obligation or duty, to enforce or apply our contract with you, terms of use or other agreements, or, to protect the rights, property, or safety of us, our subcontractors, employees, clients, customers or others. This may include, but is not limited to, sharing information with our insurance broker, insurance underwriters or other third parties who may be investigating debt, legal and/or tax issues. In the unlikely event that you owe us money, we will take steps to recover our funds which may involve sending your information to an external debt collection agency. Where you owe us money but we cannot locate you, we will also send your name, contact details (phone and email), date of birth, National Insurance number and date of last contact (if any) to an external tracing service.	Legal Obligation Legitimate Interests Recognised Legitimate Interest
Professionals and other advisers	We may share or disclose personal information to professional advisers we engage for any reasonable purpose in connection with our business, including assistance in protecting our rights.	Legitimate Interests Recognised Legitimate Interest

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Other external bodies	In limited circumstances, we may be required by law to disclose personal information to external bodies, such as local authorities and government departments. In these cases, we will only disclose the minimum amount of information required to satisfy our legal obligation. However, once the information is disclosed, we will not be able to control how it is used by those bodies.	Legal Obligation Recognised Legitimate Interest
Our subsidiaries, our ultimate holding company and its subsidiaries, as defined in section 1159 of the UK Companies Act 2006.	To comply with our legal obligations, to manage and fulfil our contract with you and or otherwise for our legitimate interests, we may disclose your personal information to any member of our group.	Legal Obligation Legitimate Interests
The recruitment business and/or the end client (including MSPs or other recruitment businesses in the supply chain)	To comply with a legal obligation, fulfil audits and due diligence requests and/or to meet our contractual commitments. We may share details on your engagement, and a copy of your invoice(s). We may also be required to share your identity documents, the results of our registration checks and/or your contract/assignment and IR35 status. We may also share your information with the recruitment business or other intermediary for which we hold a contract for the provision of services for the purposes of compliance with the contract or any other legal obligation such as for example, adherence to the Onshore Employment Intermediaries 2014 rules (section 44 of Chapter 7, Part 2 of ITEPA 2003). This may also include sharing personal information with the Managed Service Provider (MSP) or other top tier recruitment business that hold a contract with your client, in order to demonstrate our compliance.	Legal Obligation Legitimate Interests
Auditors and/or compliance assessors	In order to demonstrate compliance with our legal obligations, we may share your personal information (which may include, for example, your invoice(s) and associated information) with external auditors and compliance assessors (including but not limited to HMRC, FCSA, WTT Legal, PwC and ICAEW). Depending on the circumstances, this may be a legal obligation and/or in our legitimate interests.	Legal Obligation Legitimate Interests
Prospective seller(s) or buyer(s) of our business or assets	In the event that we sell or buy any business or assets, we may disclose your personal information to the prospective seller and/or buyer. If our company, or substantially all of its assets are acquired by a third party, personal information held by it will be one of the transferred assets.	Legitimate Interests
Social Media followers and/or other individuals we engage or employ	In the event you win one of our competitions for example, we may share your name (only) within a marketing campaign, either on social media or by email to our social media followers or other individuals we engage or employ.	Legitimate Interests

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Third Party Software and Service Providers / Other Suppliers

In some instances, we use external providers, persons or companies who provide products or services to allow us to operate as a business and fulfil our contract with you, including administering or managing our contract. For example, we use:

Who may receive your personal information	Reason	Lawful Basis
Online payment software	To allow us to take payments from you where needed by card or online.	Legitimate Interests
Online form filling and document signing software providers:	To allow us to collect data and information from you in order to provide our services. Data provided to us via such software is forwarded to us securely.	Legitimate Interests Performance of a Contract
Text Message provider:	To allow us to send text messages to you. The data required for this includes the receiving phone number, and any information contained in the text message.	Legitimate Interests
FAQ and Chat function providers	To provide FAQs and a secure live chat feature on our online software, app and/or website. Such providers will only have access to personal data when you fill in a query. Your enquiry will be logged on the provider's dashboard and will contain whatever contact information you provide.	Legitimate Interests
Telephony, call-back software providers	We use telephony software in order to receive and make phone calls required for the operation of our business. All incoming and outgoing calls are recorded and stored by our approved 3rd party software provider for training, auditing & record keeping purposes. On certain pages of our website, we also use call-back software to enable our website users to receive an immediate call back from a member of our new business team once they have submitted an enquiry form. This process involves transferring the contact phone number that is populated on the contact form. A copy of the number along with the pages the user has visited on the website is stored. This information is gathered via the use of a tracking cookie on our website.	Performance of a Contract Legitimate Interests
Identity Verification Service Providers	To allow us to verify your identity. We use information (including personal information) in your identity documents to carry out necessary onboarding checks. In order to verify your identity and to allow us to register you quickly, the data you provide during the registration process on our app and/or online software will be checked by our third-party provider against a number of databases.	Legitimate Interests Legal Obligation
External companies who offer benefits or additional services	From time-to-time, we may choose at our discretion to offer to you benefits provided by an external company, and/or we may introduce you to a third-party company where we believe there may be a benefit to you (such as a recommended mortgage provider, independent financial advisers or a health care plan provider for instance). Where we do so, personal information such as your name, address, date of birth and contact details will be passed as applicable to the third-party provider. This information and/or any information you go on to supply to the provider directly may be passed to further third parties as and when you sign up to a particular offering. Each provider will have their own privacy policy to provide to you on request in order for you to make an informed decision prior to signing up.	Legitimate Interests Consent

Data Storage Providers (Including cloud providers)	To back up and store data and documents we hold (including expense receipts, timesheet attachments, and invoices/credit notes). All data is stored in UK data centres and sensitive documents will have additional encryption.	Legitimate Interests
Data Sanitisation, Security and Destruction providers	To sanitise, secure and archive all inbound, internal and outbound emails. All emails undergo various best-practice checks / processes and the content is scanned for malicious content / markers. We also use an external company for document destruction services. They help ensure that client and confidential business information is kept secure at all times as legally required.	Legitimate Interests Legal Obligation

Marketing and Analytics

We may also share personal information with third parties in our legitimate interests for marketing and business analysis purposes. For instance, we may share personal information with:

Who may receive your personal information	Reason	Lawful Basis
Marketing software provider(s):	To manage and send out emails and marketing campaigns, in an efficient, targeted, secure and easy way via email and marketing automation software in line with our legitimate interests. This may involve uploading your name, email address, the internal ID we have allocated you.	Legitimate Interests
Review and Feedback provider(s)	To collect your feedback and to improve our services and products. We will share your name, email address and reference number with them in order for them to contact you via email to invite you to review any services and/or products you received from us. In some instances, your IP address may be collected, stored and/or accessed by us and our external supplier where you complete a survey that has been sent to you. We may also use such reviews in other promotional material and media for our advertising and promotional purposes.	Legitimate Interests
Data Analytics Software provider(s)	To allow us to attribute generated revenue to each website channel. We use an external supplier to provide Marketing Analytics Software via the use of a tracking cookie on our website. The processing involves matching data (such as your name, email address or telephone number) with data that the provider gathers and stores via the tracking cookie.	Legitimate Interests
Web Journey Tracking Software provider(s)	To identify the webpage(s) a user has visited on our website before calling our business, via the use of a tracking cookie. The software supplies information of a user's web journey, and passes the contact number that calls our office via the website into the call tracking platform, where a copy of the number along with the web page the call was made from is stored.	Legitimate Interests

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How we protect your Personal Data

We take data protection seriously and we recognise the importance of personal information entrusted to us. We are committed to safeguarding the privacy and security of the information that we gather concerning our prospective, current and former Personal Tax clients (and employees who engage our My Max Exec services).

We have implemented appropriate physical, technical, and organisational security measures designed to secure your personal information against accidental loss and unauthorised access, use, alteration, or disclosure. We keep our computer systems, files and buildings secure by following legal requirements and security guidance, make sure that all staff are trained on how to protect personal information and that our processes clearly identify the requirements for managing personal information. We regularly audit our systems and processes to ensure that we remain compliant with our policies and legal obligations.

All personal information will be treated with the utmost care and we take steps to ensure that all information we collect about you is adequate, relevant, not excessive, and processed for limited purposes.

Whilst we may not seek explicit consent from you for processing your personal information, we will only do so in accordance with this Privacy Notice, unless otherwise required by applicable law. In the unlikely event that we need to use it in a significantly different way, we will provide you with an updated Privacy Notice.

Your rights

You have a number of rights in respect of your personal information.

Right of access

You have the right to request a copy of the information that we hold about you. There are some limitations (for example, if the data also relates to another person and we do not have that person's consent, or if the data is subject to legal privilege). Where there is data that we cannot disclose, we will explain this to you. We may refuse to comply or charge a reasonable fee if your request is clearly unfounded or excessive. We may need to request specific information to help us confirm your identity and ensure your right to access the information. This is an appropriate security measure to ensure that information is not disclosed to any person who has no right to receive it. If you would like a copy of some or all of your personal information, please email our Privacy Team. You are advised that raising a data subject access request is separate and differentiated from your right to make a data protection complaint (which is outlined further below).

Right to rectification

We want to make sure that your personal information is accurate and up to date. Please ask us to correct or remove information you think is inaccurate.

Right to erasure

In certain circumstances, you may have the right to have some or all of your personal information deleted from our records. This does not provide an absolute 'right to be forgotten' and applies only in these specific circumstances: where your personal information is no longer necessary in relation to the purpose for which it was originally collected/processed, you withdraw consent, you object to the processing and there is no overriding legitimate interest for continuing the processing, we unlawfully processed your personal information, and where your personal information has to be erased in order to comply with a legal obligation, or a recognised legitimate interest. You can request deletion of your personal information, by contacting our Privacy Team.

Right to restrict processing

Where we have based our processing on our legitimate interests, you have the right to object to the processing or restrict us processing your information in this way. We will need to demonstrate that our legitimate interests are sufficiently compelling to override your interests or rights, or that purpose is to establish or defend legal claims.

Right to data portability

Where we have based our processing on the performance of a contract, you will have the right to receive this information from us in a structured, commonly used way and have the right to send this to someone else.

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Right to object

You have the right to object to processing of your personal data in certain circumstances. If you have provided consent to the collection, processing and transfer of your personal data for a specific purpose, you can withdraw consent for that specific processing by contacting the Privacy Team, after which time we will no longer process your information for the purpose(s) you originally agreed to, unless we have another legitimate basis for doing so in law.

Rights related to automated decision-making including profiling

We do not envisage that any decisions will be taken about you using solely automated means. Should this change, you will not be subject to decisions that will have a significant impact on you based solely on automated decision-making, unless we have a lawful basis and have notified you. If we make an automated decision based on any sensitive personal information, we will request your explicit written consent unless this is justified in the public interest, with appropriate measures in place to safeguard your right.

Right to complain

You have the right to make a data protection complaint to us if you consider that, in connection with your personal data, there has been an infringement of data protection law. A data protection complaint may relate to matters such as how we have collected, used, stored, shared, retained or secured your personal information; the accuracy of your personal information; how we have handled a subject access request or another information rights request; or the impact on you of a personal data breach or other data handling issue.

Details as to how to make a data protection complaint are outlined in our Data Protection Complaint Policy, which can be accessed [here](#) or provided on request (see the 'How to contact us' section below).

If you are unhappy with the way we use your personal information, we would appreciate the opportunity to respond to your concerns directly in the first instance. If you feel that your data has not been handled correctly, or you are unhappy with our response to your complaint, you may complain to the Information Commissioner's Office (ICO) by calling 0303 123 1113 or via their website.

Making a complaint to PayStream does not affect your right to make a complaint to the ICO. However, the ICO will generally expect you to have raised your concerns with us first where appropriate.

How to contact us

It is important that the personal data we hold about you is accurate and current. Please keep us informed if your personal information changes. If you fail to provide certain information when requested, we may not be able to perform the contract we have with you, or we may be prevented from complying with our legal obligations.

If you want to review, verify, correct or request erasure of your personal information, object to the processing of your personal data (including if you wish to opt out of direct marketing), want to request that we transfer a copy of your personal information to another party, or, if you have any questions about our Privacy Notice or the information, we hold about you please contact the Privacy Team:

- By Email: privacyteam@paystream.co.uk, or
- By Post: Privacy Team, PayStream, Mansion House, Manchester Road, Altrincham, WA14 4RW.

Our Data Protection Officer can be reached at the same address and email. For further information on data protection, please visit the Information Commissioner's Office (ICO) [website](#).

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