



HM Treasury



HM Revenue
& Customs

Tax incentives for occupational health **Consultation**

July 2023



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Foreword

Increasing employment raises living standards and helps businesses grow. While unemployment is low by historical standards, there has been a significant increase in the economically inactive following the COVID-19 pandemic. Excluding students there are 6.5 million working aged people neither in nor looking for work.¹

The number of people not working in the UK due to long-term sickness specifically has reached a record high. Typically, for every 13 people currently working, one person is long-term sick.²

Maintaining workforce participation is crucial to ensure that we have enough workers to support the future needs of the UK, and maximise productivity growth.

That is why at Spring Budget 2023 I introduced a suite of measures to address the leading causes of ill health related inactivity. Employer-led occupational health services play an important part in this package by helping to address the impacts of an individual's health conditions in the workplace, and supporting employees to remain healthy and happy in work.

This consultation discusses the case for tax incentives and specifically seeks views on providing further support through expanding the Benefit in Kind exemption for medical benefits, to encourage greater employer provision of occupational health services.

This consultation should be considered together with the DWP and DHSC consultation assessing a range of policy levers for employers, including a national voluntary standard and best practice sharing, and also developing a longer-term, multi-disciplinary workforce to provide occupational health services.

We look forward to working collaboratively with stakeholders to determine whether, as part of a package of policies on occupational health, there is a case for providing further support to employers through the tax system or through alternative tax incentives, and the impact of such incentives on different groups of businesses.



The Rt Hon Jeremy Hunt MP
Chancellor of the Exchequer

¹ ONS Labour Market statistics, June 2023

² ONS Labour Market statistics, June 2023

Chapter 1

Introduction

Background

Occupational health and labour market participation

Sustained economic growth – driven by increasing labour market participation and productivity – is key to improving living standards. Encouraging good health and productivity in the workplace is therefore in everyone's economic interest.

Economic inactivity as a result of poor health has risen in recent years; the number of people who are economically inactive due to long-term sickness stands at 2.6 million, up 23% over the last decade.³

This inactivity negatively impacts UK employers, who experience reduced productivity and high staff turnover. This has a broader impact on the economy, reducing both productivity and the overall levels of employment.

Inactivity also harms employees. Ensuring that people find and remain in work can support them to live healthier and more independent lives.

Greater access to good quality occupational health (OH) services has the potential to reduce UK productivity losses caused by long-term sickness and disability, and improve people's lives by reducing sickness and ill-health. This will ultimately drive greater workforce retention.

OH includes a range of services tailored to:

- Promoting and maintaining a healthy workplace environment and culture, preventing ill-health; and
- Supporting disabled employees and employees with health conditions to return, remain and thrive in work.

The government's strategy

While access to expert led OH services can support both return to work and retention in work – providing benefits for both employers and employees – provision is inconsistent. Only 45% of GB workers currently have access to OH services, lower than some international

³ Labour Force Survey, June '23, INAC01, seasonally adjusted

comparators.⁴ Provision is markedly lower in small (18%) and medium sized (49%) businesses.⁵

The government is considering a range of options that would help to increase the levels of OH services provided by UK employers.

As announced at Spring Budget 2023, multiple levers are being explored to help increase the coverage and supply of OH. This includes tax incentives, subsidies, and regulation.

The government has committed to expand the scope of the existing pilot scheme providing subsidies to tackle financial barriers and enable Small and Medium sized Enterprises (SMEs) and the self-employed to purchase OH services (see chapter 2 “The case for action” for more detail).

Alternative policy levers are being considered in the DWP and DHSC consultation which assesses a range of options for employers including a national voluntary standard and best practice sharing and also developing a longer-term, multi-disciplinary workforce to provide OH services.

The government is actively exploring a package of measures to help address labour market inactivity, and will consider the interactions between them to help inform a final decision, as well as the wider fiscal and economic context.

Government proposal

The government’s objective is to further incentivise employers to provide access to OH services for their employees. This consultation explores the case for using the tax system to do so.

The government already incentivises employers to provide access to OH services for their employees through a Benefit in Kind (BiK) exemption that is available in respect of certain medical benefits. This consultation therefore focuses on the potential impact of changing the existing tax treatment for employers when they provide health related services to employees through the BiK rules.

The government recognises that there may be alternative views and support for different tax policy options that could help to deliver on the objective of increasing the provision of OH. The government therefore welcomes views from stakeholders on whether there are alternative tax incentives that would be more effective.

⁴ DWP/DHSC, 2023. Employee research Phase 1: Sickness absence, reasonable adjustments and Occupational Health

⁵ DWP, 2019. Health in the workplace: patterns of sickness absence, employer support and employment retention

Consultation process

This consultation should be considered together with the DWP and DHSC consultation assessing a range of policy levers for employers including a national voluntary standard and best practice sharing and also developing a longer-term, multi-disciplinary workforce to provide OH services.

That consultation is available at this link:

<https://www.gov.uk/government/consultations/occupational-health-working-better>

This consultation focuses on tax incentives for OH and specifically seeks views on how expanding the existing BiK exemption for medical benefits could help employers provide more services. In particular:

- what types of OH services are provided by employers across different sized businesses, and what factors influence the provision of OH
- whether and how tax incentives for OH could encourage employer behaviour
- the existing BiK rules for employers in relation to their OH spend, and whether their scope and design is appropriate or whether they should be tailored to provide further support
- whether there are alternative tax incentives that stakeholders consider would be more effective at incentivising employer investment in OH
- the impacts of the proposal contained in this consultation, and whether changes would be effective in increasing employer investment in OH

The government welcomes comments on this consultation before 12 October 2023.

Where possible, when responding to questions please indicate the number of the question you are responding to.

The government will be consulting stakeholders and interested parties on the proposals through meetings during the consultation period. If you would like to be included in a consultative meeting, please contact us via the email below.

The government will publish a response to the consultation in due course, following consideration of the responses.

The government keeps all taxes and tax reliefs under review, in order to ensure they strike the right balance between keeping taxes simple to administer, well-targeted and effective.

Tax reliefs are an important feature of the UK tax system. Some tax reliefs can help or encourage particular types of individuals, activities or

products in order to achieve the government's economic or social objective.

While HMT welcomes discussions on new reliefs, any proposal needs to be examined in light of whether tax or a tax relief is the right option to deliver the policy objective.

The responses will inform policy development, but the government has made no firm decisions about any of the issues set out in this document, and will set out decisions on tax in line with the normal tax policy making process at a fiscal event.

Please respond via the SmartSurvey link available at this link: <https://www.smartsurvey.co.uk/s/7M6RUU/>. If this is not possible, you can respond via OHtax@hmtreasury.gov.uk. You can also send any questions on any aspects of this document to this address.

Chapter 2

The case for action

Background

There are a range of existing programmes available for businesses in relation to OH, including both government grant programmes and support through the tax system.

This chapter sets out this existing support for employer funded OH provision and seeks evidence and views from stakeholders on the efficacy of existing support, as well as the case for going further.

Existing support through government grants

An OH subsidy trial for SMEs and the self-employed was announced in the government's response to the Health is Everyone's Business consultation in 2021.

The trial will subsidise the cost of accessing OH for SME participants and will provide direct financial support to SMEs who might otherwise struggle with the costs of purchasing OH services.

Spring Budget 2023 announced additional funding for this pilot, to enable more SMEs to meet the costs of OH assessments and the recommended treatments.

Existing support through the tax system

The tax liability in respect of the employee

Income tax and employer Class 1A National Insurance contributions are normally paid on benefits received by employees from their employer as part of their contract for work.

Where an injury occurs outside the workplace and meets certain conditions, spending by an employer on OH services can be wholly or partially exempted from Income Tax and Class 1A National Insurance contributions.

The following costs are covered under the existing BiK exemption:

Recommended medical treatment funded by an employer to help employees return to work: Provided that, before the recommendation for medical treatment has been made, the employee has been assessed by a healthcare professional as unfit for work, or expected to be unfit for

work, due to injury or ill health for at least 28 consecutive days and the recommendation is provided for the purposes of assisting the employee to return to work. If the conditions are met, the value of the treatment (up to £500 per year) is not regarded as a taxable benefit.

Cost of annual health screening and medical check-ups: One health-screening assessment per employee, which is an assessment to identify employees who might be at particular risk of ill-health; and one medical check-up, which is a physical examination of the employee by a health professional solely for determining the employee's state of health.

Welfare counselling: Welfare counselling is not regarded as a taxable benefit where it does not relate to tax; leisure and recreation; legal; or financial (although can relate to debt management) counselling. Where counselling services are also medical treatment, for example Cognitive Behavioural Therapy or Interpersonal Therapy, they are also not regarded as taxable benefits so long as they are part of a welfare counselling service.

Eye tests and glasses or contact lenses. Eye tests where required by health and safety legislation for employees who use a computer monitor or other screen, and glasses or contact lenses where required for monitor or screen work.

The tax liability of the business

Any expenses incurred by an employer on OH services will normally be eligible for a deduction when the business is calculating its taxable profits, provided that (i) those expenses are of a revenue, not capital nature, and (ii) the sole purpose is for the employer's trade.

It is expected that the vast majority of expenses incurred on OH services will satisfy both of these requirements.

The distinction between revenue and capital expenses is complex. But essentially revenue expenses can be defined as expenses that meet everyday requirements such as repairs, rent, wages, utility bills.

Capital expenditure is money spent on securing an asset or an advantage for the enduring benefit of the trade. This could include expenditure on tangible items such as buildings, fixtures, fittings and furnishings, vehicles, as well as intangible items such as rights to intellectual property.

Certain types of capital expenditure incurred by the employer are eligible for capital allowances, provided the expenditure fulfils qualifying criteria provided in tax legislation, for example, that it is incurred on the provision of plant and machinery.⁶

Therefore, the tax system provides relief for some capital expenditure on employee OH provision, such as accessibility equipment, in addition

⁶ <https://www.gov.uk/hmrc-internal-manuals/capital-allowances-manual/ca21010>

to almost all revenue expenditure on OH services for the benefit of employees.

Evidence and efficacy of existing support

The government is keen to understand from respondents their current experience of accessing and using OH services.

In particular, the government is keen to understand the variance in the offering of large businesses versus small businesses, where large businesses are five times more likely to offer OH; and the extent to which changes to the tax treatment of OH services influences their use.⁷

Question 1: Why do employers provide OH services to their employees? For example, it could be to increase workplace participation, increase workplace performance, or for the health and wellbeing of the employee.

Question 2: What OH treatments are most commonly provided to employees? Have you observed any changes to this since the COVID-19 pandemic?

Question 3: What OH treatments are most effective for improving workplace participation, or effective at achieving other objectives (e.g. performance or health outcomes)?

Question 4: How much do employers typically spend on OH services? Does the existence of the £500 cap on recommended medical treatment influence the amount that employers are likely to spend on OH services?

Question 5: To what extent does the tax treatment of OH services affect the decisions employers make on whether to provide OH services and what to provide as a part of them? For example, would an employer be more likely to offer a treatment that is exempt than one that is not, and to what extent is that decision influenced by the tax treatment?

Question 6: Small and Medium Enterprises are significantly less likely to offer OH services. Why is this? Are there other characteristics of employers that tend them towards offering less or more OH services?

⁷ Health in the workplace: patterns of sickness absence, employer support and employment retention (publishing.service.gov.uk)

Chapter 3

Scope

Background

This chapter seeks views on the case for updating the scope of the BiK exemption to better support OH, which will be considered as part of an overall package of policies, rather than in isolation.

It specifically seeks views on whether there is a case for expanding the existing exemption to provide relief for a greater range of costs outlined below, and seeks views on the merits of each cost in turn.

Occupational health costs

Proposal for costs in scope

The government proposes that the treatments set out in the chapter 2 “The case for action” (summarised again below) should remain in scope of the existing relief, and not result in a taxable benefit:

- **Recommended medical treatment funded by an employer to help employees return to work**
- **Cost of annual health screening and medical check-ups**
- **Welfare counselling**
- **Eye tests and glasses or contact lenses**

Following representations from stakeholders, the government is interested in understanding whether the treatments in scope should be expanded. The government would therefore like to explore the case for offering additional tax relief for the following types of costs, relating to OH. Expanding the scope would mean more treatments were eligible for tax relief and therefore businesses would face lower costs in providing these treatments:

- **Health screenings for employees, within a specific pre-defined limit**
- **Medical check-ups for employees, within a specific pre-defined limit**
- **Treatments that aim to reduce workplace absence or enable employees to perform better, including preventative treatments**

- **Flu vaccinations, where paid for by the employee and later reimbursed by the employer**

The government's initial assessment is that expenditure in the areas outlined above may aid the health of employees and ultimately help to prevent people from leaving the workforce. However, there are also likely to be drawbacks associated with expanding BiK reliefs, including cost to the Exchequer, deadweight loss (providing a tax benefit where OH provision would have been offered anyway), limited behavioural impacts, and subsidising costs which do not relate to OH.

Question 7: How would any of the proposed additional treatments listed above enable you to support increased OH provision and improve workforce participation? Do you have any other comments on these proposals? If so, please comment on each in turn.

Question 8: For each of the categories of treatments that are currently available, is the existing definition appropriate and does it support OH provision or does it create issues?

Question 9: Are there are other costs that should be in scope, and how would they help achieve our goal of improved OH provision and greater labour market participation?

Question 10: Do you have any views on the drawbacks of expanding BiK reliefs?

Proposal for costs out of scope

The government does not see a case for providing relief for the following types of costs for a number of reasons, including a weaker link to positive economic benefits, risk of abuse and fraud, and poor value for money for taxpayers. This means that in practice, the tax treatment of these costs would remain unchanged:

- **Private medical insurance for employees**
- **Non-clinical treatments, such as wellness retreats, fitness classes, or gym memberships**
- **Wages for OH staff employed by the business**
- **Consulting costs, for example relating to the development of a business' OH strategy**
- **Costs relating to family members of employees**
- **Costs relating to persons that are not employees**

Question 11: Do you see a case for any of the above costs being in scope of additional tax relief under the BiK exemption? If so, please discuss why, and how this would help achieve the government's objective of increasing employer provision of OH services and labour market participation.

Chapter 4

Alternative tax incentives

Background

This chapter seeks views on whether there are alternative tax incentives that would be more effective in incentivising businesses to invest in OH, recognising that there may be differing views across stakeholders.

Alternative tax incentives

If the government decides that there is a strong case to further support OH investment by making changes to the tax system, the expectation is that it would be in the form of an expansion of the existing BiK exemption, as using this existing lever would limit complexity for businesses. Updates to the existing relief are also a consistent ask from stakeholders.

The government recognises that there may be different views across a wide range of stakeholders, and therefore welcomes views on whether alternative tax incentives, beyond changes to the existing BiK exemption, would be more effective in achieving the government's objective of increasing employer provision of OH, particularly amongst SMEs.

The tax system could be adapted in different ways in order to provide a financial benefit to employers.

For example, the government could provide businesses with a super-deduction on certain OH costs, which would mean that the more money a business spent on OH, the less tax it would have to pay.

Question 12: Are there alternative tax incentives that you think would be more effective in incentivising employers to invest in OH services for employees? If so, please explain why.

Question 13: Are there particular tax incentives that would be better suited to helping small and/or medium sized businesses invest in OH services?

Question 14: To what extent would tax incentives be more effective in increasing employer investment in OH, compared to legal measures to provide OH, which could vary by the size of the business?

Chapter 5

Impacts

Background

This chapter sets out a preliminary view of different impacts that could arise if changes were made to the existing BiK exemption for medical benefits.

As with all other tax measures, if changes are taken forward the government will seek to publish policy costings, certified by the Office for Budget Responsibility, at a future fiscal event which reflect the final design of the policy.

Though not committing to any particular tax incentive at this stage, the government is nonetheless keen to understand the potential behavioural impacts of expanding the existing BiK exemption for medical benefits.

Exchequer impacts

Expanding the existing BiK exemption involves providing more tax relief to businesses, and so would result in a cost to the Exchequer over the coming years if taken forward.

While the exact cost would depend on the final design of the tax policy changes, it is expected that changes to the existing BiK rules would cost in the tens of millions over the next five years.

Question 15: Do you have any comments on the government's expectations regarding Exchequer impacts?

The government is seeking information on factors that could affect the cost of these changes.

Question 16: Would businesses seek to increase their overall investment into OH, if the exemptions from BiK rules were expanded in line with the suggestions in the chapter 3 on "Scope"? If so, to what extent?

Economic impacts

The government considers that an expansion of the existing BiK could have a positive macroeconomic impact, in the form increased labour market participation.

The government expects that there to be a positive impact both in terms of preventing people with health conditions from leaving the

workforce entirely and becoming economically inactive, and incentivising people to return to the workforce given the stronger offer of employer support in respect of health conditions.

Question 17: Do you have any comments on the government's assessment that tax incentives would positively impact the health of employees and lead to both fewer employees leaving the workforce and encouraging those currently employed to return to the workforce?

Question 18: Do you agree that tax incentives for providing access to occupation health services will promote a stronger culture in the UK of employers taking good care of employee health?

Question 19: How significant could the economic benefits of greater OH provision in the UK be?

There is a possibility that numerous OH related measures are introduced in close proximity. The government will therefore carefully consider how best to evaluate the effectiveness of each measure in isolation, if taken forward, so that it can inform future decisions about which policies have been the most effective.

Question 20: Do you have suggestions on how the effectiveness of these changes could be monitored?

Business impacts

The government recognises that the approach to investing in OH may vary significantly between individual businesses. The government would therefore like to understand more about how businesses define and allocate their OH budget, and how this differs by business size.

The government recognises that amending the existing Benefit in Kind relief for OH could introduce an administrative burden for those benefiting from the relief, and OH providers.

It also recognises that tax incentives could add complexity to the tax system, and welcomes views on how to minimise this.

Question 21: If you are an employer, what are the formal processes around spending on OH? For example, do you have an annual budget that you must work within, or is this flexible and dependent on the needs of the business and employees in that time period?

Question 22: Do you have views on how best to minimise the administrative burdens for businesses, as a result of new OH tax incentives?

Question 23: Do you have views on how best to minimise the complexity associated with new OH tax incentives?

Equalities impacts

The government is committed to considering the impact of any tax incentives for OH, including on individuals with particular protected characteristics.

In accordance with our duties under the Equality Act 2010 and as a matter of policy we have considered the impact of the measure on individuals sharing protected characteristics.

With this in mind, we welcome responses from consultees on the proposals to expand the existing BiK exemption for medical benefits with regard to the potential impacts, by addressing the question below:

Question 24: Do you have any views on the implications of the proposal in this consultation for you, or the group or business you represent, and on anyone with a relevant protected characteristic? If so, please explain who, which groups, including those with protected characteristics, or which businesses may be impacted and how.

Territorial impacts

The proposals contained in this document would impact businesses in scope of UK taxation.

Health policy is devolved, and the government will be consulting closely with the devolved administrations on these proposals, as well as stakeholders across the UK.

Question 25: Do you have any comments on the territorial impacts?

Impact on HMRC and other public sector delivery organisations

Changes to the existing BiK exemption discussed in this document will require ongoing HMRC administration.

The scale and impact on HMRC will depend on the final design of the changes, which will be set out at a future fiscal event.

Question 26: Do you have any comments on the impacts on HMRC and other public sector delivery organisations?

Chapter 6

List of questions

Chapter 2: The case for action

Question 1: Why do employers provide OH services to their employees? For example, it could be to increase workplace participation, increase workplace performance, or for the health and wellbeing of the employee.

Question 2: What OH treatments are most commonly provided to employees? Have you observed any changes to this since the COVID-19 pandemic?

Question 3: What OH treatments are most effective for improving workplace participation, or effective at achieving other objectives (e.g. performance or health outcomes)?

Question 4: How much do employers typically spend on OH services? Does the existence of the £500 cap on recommended medical treatment influence the amount that employers are likely to spend on OH services?

Question 5: To what extent does the tax treatment of OH services affect the decisions employers make on whether to provide OH services and what to provide as a part of them? For example, would an employer be more likely to offer a treatment that is exempt than one that is not, and to what extent is that decision influenced by the tax treatment?

Question 6: Small and Medium Enterprises are significantly less likely to offer OH services. Why is this? Are there other characteristics of employers that tend them towards offering less or more OH services?

Chapter 3: Scope

Question 7: How would any of the proposed additional treatments listed above enable you to support increased OH provision and improve workforce participation? Do you have any other comments on these proposals? If so, please comment on each in turn.

Question 8: For each of the categories of treatments that are currently available, is the existing definition appropriate and does it support OH provision or does it create issues?

Question 9: Are there are other costs that should be in scope, and how would they help achieve our goal of improved OH provision and greater labour market participation?

Question 10: Do you have any views on the drawbacks of expanding BiK reliefs?

Question 11: Do you see a case for any of the above costs being in scope of additional tax relief under the BiK exemption? If so, please discuss why, and how this would help achieve the government's objective of

increasing employer provision of OH services and labour market participation.

Chapter 4: Alternative tax incentives

Question 12: Are there alternative tax incentives that you think would be more effective in incentivising employers to invest in OH services for employees? If so, please explain why.

Question 13: Are there particular tax incentives that would be better suited to helping small and/or medium sized businesses invest in OH services?

Question 14: To what extent would tax incentives be more effective in increasing employer investment in OH, compared to legal measures to provide OH, which could vary by the size of the business?

Chapter 5: Impacts

Question 15: Do you have any comments on the government's expectations regarding Exchequer impacts?

Question 16: Would businesses seek to increase their overall investment into OH, if the exemptions from BiK rules were expanded in line with the suggestions in the chapter "Scope"? If so, to what extent?

Question 17: Do you have any comments on the government's assessment that tax incentives would positively impact the health of employees and lead to both fewer employees leaving the workforce and encouraging those currently employed to return to the workforce?

Question 18: Do you agree that tax incentives for providing access to occupation health services will promote a stronger culture in the UK of employers taking good care of employee health?

Question 19: How significant could the economic benefits of greater OH provision in the UK be?

Question 20: Do you have suggestions on how the effectiveness of these changes could be monitored?

Question 21: If you are an employer, what are the formal processes around spending on OH? For example, do you have an annual budget that you must work within, or is this flexible and dependent on the needs of the business and employees in that time period?

Question 22: Do you have views on how best to minimise the administrative burdens for businesses, as a result of new OH tax incentives?

Question 23: Do you have views on how best to minimise the complexity associated with new OH tax incentives?

Question 24: Do you have any views on the implications of the proposal in this consultation for you, or the group or business you represent, and on anyone with a relevant protected characteristic? If so, please explain who, which groups, including those with protected characteristics, or which businesses may be impacted and how.

Question 25: Do you have any comments on the territorial impacts?

Question 26: Do you have any comments on the impacts on HMRC and other public sector delivery organisations?

Chapter 7

Processing of personal data

This notice sets out how HM Treasury will use your personal data for the purposes of inviting views on potential tax incentives for occupational health and explains your rights under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 (DPA). For the purposes of the UK GDPR, HM Treasury is the data controller for any personal data you provide in response to this consultation.

Data subjects:

The personal data we will collect relates to individuals responding to this consultation. These responses will come from a wide group of stakeholders with knowledge of a particular issue.

The data we collect (data categories):

Personal data will be collected through email submissions to a mailbox. Personal data collected is likely to include; individuals' names, email addresses, job titles, and employers, as well as their opinions. It is possible that respondents may also volunteer additional information which identifies them or third parties.

How we will use the personal data:

The personal data is processed for the purpose of obtaining the opinions of members of the public and representatives of organisations and companies, about departmental policies, proposals, or generally to obtain public opinion data on an issue of public interest.

HM Treasury will use your personal data to record your comments and views and take your reply into account – as far as possible with all other replies – when decisions are being made following the consultation process. Collection of your personal data is necessary as we may need to contact you to discuss your response to the consultation.

Legal basis of processing:

Article 6(1)(e) UK GDPR – the processing of this personal data is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in HM Treasury. For the purpose of this consultation, this task is consulting on departmental policies or proposals and obtaining opinion data in order to develop effective government policy.

Special category data:

HM Treasury will not ask you to provide any special category data as part of your response to this consultation.

Who we share your responses with:

The personal data will only be made available to those with a legitimate need to see it as part of consultation process.

For the purposes of the tax incentives for occupational health consultation, your personal data will be shared with officials from HM Revenue and Customs (HMRC) who are working on the consultation alongside HM Treasury. This is because HMRC is the lead department for tax issues and a policy partnership between HMRC and HM Treasury is a key relationship in the design and delivery of tax policy.

HM Treasury will be sharing consultation responses in full with HMRC to; ensure continued dialogue between the HMRC and HM Treasury over its preferred approach to regulating the retail investment market and to facilitate discussion about the regulatory approaches which respondents may propose. In some instances, HMRC might need to contact you to ask questions about your consultation response.

As the personal data is stored on our IT infrastructure, it will be accessible to our IT contractor, NTT. NTT will only process this data for the purposes of the consultation and in fulfilment with the contractual obligations they have with us.

HM Treasury will publish a summary of responses but this will not include any personal data.

How long we will hold your data (Retention):

Personal data in responses will be retained for three calendar years after the consultation has concluded. Information in responses to consultations will generally be published and therefore retained indefinitely as a historic record under the Public Records Act 1958. HM Treasury will not include any personal data when publishing information in response to this consultation.

Your data protection rights:

You have the right to request information about how your personal data are processed and to request a copy of that personal data.

You have the right to request that any inaccuracies in your personal data are rectified without delay.

You have the right to request that your personal data are erased if there is no longer a justification for them to be processed.

You have the right, in certain circumstances (for example, where accuracy is contested), to request that the processing of your personal data is restricted.

You have the right to object to the processing of your personal data where it is processed for direct marketing purposes.

How to submit a Data Subject Access Request (DSAR):

To request access to personal data that HM Treasury holds about you, contact:

The Information Rights Unit
HM Treasury
1 Horse Guards Road
London SW1A 2HQ
dsar@hmtreasury.gov.uk

Complaints

If you have any concerns about HM Treasury's use of your personal data, please contact our Data Protection Officer via this mailbox:

privacy@hmtreasury.gov.uk

If we are unable to address your concerns to your satisfaction, you can make a complaint to the Information Commissioner's Office (ICO), the UK's independent regulator for data protection.

The ICO can be contacted at casework@ico.org.uk or via this website: <https://ico.org.uk/make-a-complaint>.

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

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