



HM Treasury

Digital Services Tax Review

Report

November 2025

Digital Services Tax Review

Report

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November 2025



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Chapter 1

Executive Summary

1.1 The Industrial Strategy highlighted the significant contribution of tech and digital companies towards economic growth, innovation and productivity outputs, naming Digital and Technologies as one of our eight growth-driving sectors.¹ The government's Digital and Technologies Sector Plan sets out the UK's vision to be one of the top three places in the world to create, invest in and scale-up a fast-growing technology business by 2035.² The government has committed to support the growth of the sector by boosting R&D investment, increasing access to finance, creating a skilled workforce and more.

1.2 While businesses have evolved and adapted to the new digital environment, the international tax framework, designed 100 years ago still lags behind. In response to some of the challenges posed by the digitalisation of the economy to the international corporation tax system, in April 2020 the UK implemented the Digital Services Tax (DST). DST was always intended to be an interim tax measure, which will be replaced once an appropriate global solution to the forementioned challenge is in place.

1.3 The government maintains the position that reforming the international tax framework is the most sustainable long-term solution and remains committed to leading efforts to create a system suited to the digital era. In the meantime, DST continues to operate as an interim measure to ensure that digital businesses make a contribution that reflects their economic activities in the UK. Five years since the implementation of DST, the government presents a review of its performance and administration, including observed impacts in relevant markets.

¹ HM Government (2025) *Industrial Strategy: Building a Britain fit for the future (Green Paper)*, available at: <https://assets.publishing.service.gov.uk/media/6711176c386bf0964853d747/industrial-strategy-green-paper.pdf> (Accessed: [29/10/2025]).

² Department for Business and Trade (2025) *Digital and Technologies Sector Plan*, GOV.UK, available at: <https://www.gov.uk/government/publications/digital-and-technologies-sector-plan> (Accessed: [29/10/2025]).

Chapter 2

Introduction

2.1 In recent years, policy makers, academics, and businesses around the world have increasingly agreed that the digitalisation of the economy has left the international tax system behind. Since 2013 significant work has been undertaken by the OECD and, latterly, the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS), is seeking more sustainable solutions for the international tax system in the globalised era.

2.2 One of the widely accepted concerns, which is shared by many countries around the world, is that the current international framework generally only allows jurisdictions to tax the profits of non-resident companies insofar as they relate to physical activities undertaken within their border. However, greater globalisation and advances in digital technology now enable businesses to act and create value in a jurisdiction beyond their local physical presence, for example through how they interact, engage with, and solicit contributions from a more active customer base. This has created mismatches between where the economic value is generated and where it is taxed.

2.3 To address these concerns, in October 2021, the Inclusive Framework agreed the headline terms of a significant reform of international corporation tax rules, called the “Two Pillar Solution”:³

- **Pillar 1** would reallocate taxing rights over a portion of the residual profits of the most profitable multinational enterprises (MNEs) to jurisdictions where users are located, irrespective of physical presence. Pillar 1 would increase the taxing rights of jurisdictions where end-users of services are located. In this way it would provide a multilateral solution to the impact of the digitalisation of the economy, allowing countries to remove unilateral measures, such as the UK’s DST, which were introduced as interim measures.
- **Pillar 2** is a set of global rules, which aims to reduce multinational profit shifting and help countries to protect their tax bases by introducing a global minimum effective tax of 15% for large MNE’s (with over €750 million of revenues a year).

³ Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy. Paris: Organisation for Economic Co-operation and Development. Available at: <https://www.oecd.org/content/dam/oecd/en/topics/policy-issues/beps/statement-on-a-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf> (Accessed: 4 November 2025).

2.4 The UK, like EU member states and many other countries, have fully introduced Pillar 2, and significant progress has been made over the past years in negotiations on the Pillar 1 solution, even if a final agreement has not been reached.⁴

2.5 In the interim, to address the challenges posed by the digitalisation of the economy, a number of countries have implemented unilateral measures like the UK's DST.

Purpose of the Review

2.6 In April 2020, the UK introduced DST as an interim measure until a global solution for the reallocation of taxing rights is in place. DST is a 2 percent tax on certain revenues to ensure that providers of search engines, social media platforms, and online marketplaces pay UK tax on their digital services to reflect that they derive value from user-related activities in the UK. The tax applies to groups with over £500 million global and £25 million UK revenues from the in-scope activities.

2.7 DST is a narrow-scope business tax, with unique characteristics including that it taxes revenues of specific digital services. Five years since the introduction of the UK's DST, this review explores its implementation and administration, as well as observed impacts in relevant markets.

2.8 The UK's objective has always been to ensure that all businesses pay their fair share of UK tax, based on the value they derive from their UK activities, irrespective of where they are headquartered. The government understands that there is a lot of interest from stakeholders around the future of DST. As confirmed in the Corporate Tax Roadmap, the DST remains an interim measure and the UK is committed to remove it once an appropriate global solution on the reallocation of taxing rights is in place.

Summary of Outcomes

Compliance and Performance

2.9 The implementation of DST cost HMRC £6.3 million. DST raised around £800 million in revenues in 2024-25.⁵

2.10 Since its implementation in April 2020, no avoidance or fraud has been identified in relation to DST. Compliance issues that have arisen mainly relate to differences in legal interpretation between HMRC and taxpayers, or were due to mistakes, rather than deliberate non-

⁴ OECD (2025) Pillar One update: Co-Chair statement – OECD/G20 Inclusive Framework on BEPS. Paris: Organisation for Economic Co-operation and Development. Available at: <https://www.oecd.org/en/about/news/announcements/2025/01/pillar-one-update-co-chair-statement-oecd-g20-inclusive-framework-on-beps.html> (Accessed: 28 October 2025).

⁵ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

compliance. HMRC has not encountered additional compliance challenges arising from the location of the impacted groups.

2.11 Feedback from taxpayers and advisers, including those cited by the National Audit Office (NAO), has generally been positive, highlighting HMRC's responsiveness, clarity of guidance, and pragmatic approach.⁶

Impacts

2.12 The narrow base and revenue thresholds of DST are designed so that compliance costs are proportionate to the amount of tax paid. Businesses in-scope faced initial setup costs, and then ongoing reporting and compliance requirements. Carefully designed legislative provisions have eased the administrative burdens, for example the requirement for a single annual tax return per business group has avoided the duplicative work of filing multiple returns. Stakeholder feedback, including to the NAO, has been positive regarding HMRC's clear and pragmatic administration.⁷

2.13 Changes in pricing strategies of some in-scope groups have been noted, passing on some of the costs of DST to their customers. However, the consumption of in-scope digital services has been expanding amongst UK users and more broadly the market for online advertising has continued to grow since DST's introduction.

⁶ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

⁷ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

Chapter 3

The Digital Services Tax

DST Design

3.1 Digital Services Tax (DST) is a tax levied at the rate of 2 percent on revenues earned from the provision of social media, search engine, and online marketplace services to UK users. Only the revenue of the service provider is taxed, not the value of the goods or services sold through the marketplace. Similarly, DST was not designed to tax revenue from sales made by a retailer directly to consumers through its own digital platform and does not directly tax advertising funded services.

3.2 The UK's DST is paid by groups that generate over £500 million in global revenues from these services and more than £25 million of those revenues are from user-related activities in the UK. The combined DST thresholds ensure that the tax does not place unreasonable burdens on businesses with a limited UK user base, by ensuring the costs and the administrative burdens in complying with the tax are commensurate with the scale of the business and its liability.

3.3 To mitigate the impact on businesses with low profit margins, an alternative basis for charge is available. This approach is beneficial to services with an operating margin of less than 2.5 percent. The alternative basis for charge is intended to reflect the group's operating margin from providing an in-scope activity to the UK and minimise the risk of DST liabilities being disproportionate in relation to a specific activity and potentially making them uneconomic.

3.4 DST is also deductible for corporation tax purposes subject to normal corporation tax rules and, in most cases, companies are allowed to deduct DST as an expense against their taxable profits.

3.5 In recognition that other countries have implemented similar taxes to the UK's DST, the tax is designed to provide some relief on cross border transactions. More specifically the tax charge is reduced by 50 percent when the other party in respect of a marketplace transaction is normally located in a country that operates a similar tax to the UK's DST. To assist groups in understanding which revenues may be entitled to the relief, HMRC has published a non-definitive list of similar taxes.

Chapter 4

Digital Services Tax

Performance and Administration

Revenue Performance

4.1 DST was implemented to ensure that certain digital services providers contribute a greater share to the UK's tax system. While DST is an interim and niche tax, it remains an important fiscal measure that raised around £800 million of revenues in the financial year 2024-25 in support of vital public services.

4.2 The tax's implementation cost HMRC £6.3 million, which was about £1.5 million less than budgeted, including staff and IT costs.⁸

4.3 According to the NAO report,⁹ DST raised £380 million of revenue in the year 2021-22. This was almost 40% higher than the initial forecast of £275 million, which was estimated prior to the tax's implementation. The policy costing in 2018 recognised uncertainty in the size of the tax base. It also included some loss of revenue due to factors such as businesses taking actions to lessen their liabilities or making mistakes in identifying the right revenues¹⁰. As discussed below, this has not been observed.

4.4 There has been a gradual increase in the actual receipts as more broadly the digital economy is growing at a fast pace, and as will be explored in the following chapter, the use of digital services has been expanding in the UK market.

⁸ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

⁹ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

¹⁰ Office for Budget Responsibility (2018) Policy costings document October 2018. Available at: <https://obr.uk/policy-costings-document-october-2018/> (Accessed: 19 October 2025)

Table 4.A DST revenues

Financial Year	DST Paid (in £'m)
2021-22	380
2022-23	576
2023-24	678
2024-25	808

4.5 As for every tax, including DST, HMRC publishes statistics every year on current receipts,¹¹ and the Office for Budget Responsibility (OBR) publishes revenues forecasts twice a year. The statistics are publicly available on the official site of the OBR.¹²

Administration of DST by HMRC

4.6 Since the introduction of DST in 2020, HMRC has taken a proactive and robust approach to tax administration, compliance, and stakeholder support, ensuring the effective collection of revenue and minimising the risk of tax loss.

Compliance and Fraud Risk Management

4.7 HMRC compliance teams have not identified any tax avoidance or fraud relating to DST. Revenue-based taxes such as DST are inherently less susceptible to artificial arrangements aimed at reducing tax liabilities by manipulating costs deductions and available relief options. While there have been differences in the interpretation of the rules between HMRC and taxpayers these have been limited. Most errors identified have arisen despite groups taking reasonable care and less usually through careless mistakes, rather than deliberate non-compliance.

4.8 HMRC employs both real-time and reactive approaches to supporting compliance and preventing tax loss. Compliance teams engage proactively with stakeholders to help them determine whether they are within the scope of DST, ensure accurate reporting of revenues from in-scope activities, and offer assistance throughout the filing process. This approach has limited the uncertainty for groups and reduced the number of disputes between HMRC and taxpayers about the interpretation of the rules.

4.9 Compliance work, including risk assessment and the use of internal and third-party data (particularly in relation to public limited companies), complements this approach. Where necessary, HMRC have

¹¹ HM Revenue & Customs (21 October 2025) *HMRC tax and NICs receipts for the UK*, GOV.UK, available at: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk> (Accessed: [29/10/2025])

¹² Office for Budget Responsibility (2025) *Economic and fiscal outlook: March 2025*, available at: <https://obr.uk/efo/economic-and-fiscal-outlook-march-2025/> (Accessed: [29/10/2025]).

opened enquiries and are prepared to pursue cases through the tribunal system.

Taxpayer Support

4.10 Prior to the enactment of DST, HMT and HMRC engaged extensively with businesses, holding meetings and roundtables with stakeholders and accountancy firms to explain the legislation and support their work with clients. HMRC continued the proactive engagement with stakeholders following DST's implementation. This included ongoing initiatives such as targeted 'nudge' campaigns for groups potentially within scope, and direct engagement with suspected in-scope companies to offer compliance advice and support.

4.11 HMRC has supported stakeholders by providing guidance and practical assistance, clarifying issues around complex or low-value online marketplace transactions, and how to identify UK sellers or users in multi-layered transactions. While some stakeholders have raised concerns regarding complexity and administrative burden, HMRC has addressed these through direct engagement and practical support.

4.12 A previous report from the NAO noted that taxpayers subject to DST, and their advisers, generally conveyed a positive experience with HMRC's administration of the tax. Respondents highlighted that HMRC was responsive and supportive when approached, provided clear guidance, and took a pragmatic and reasonable approach to liability assessments.¹³

4.13 Some design features of the tax have helped to reduce administrative burdens, such as allowing business groups to file a single return a year rather than individual returns for each company. These features have helped to streamline the process and minimise administrative effort. Some taxpayers also commented favourably to the NAO on their experience of paying the UK's DST compared to similar regimes elsewhere.

4.14 Following the NAO report, HMRC has responded to recommendations to strengthen its preparedness for a potential increase in businesses liable to pay DST, particularly where groups lack a UK presence. These recommendations emphasised requiring clearer criteria for identifying in-scope entities, targeted awareness and education of this population, and ensuring contingency plans for enforcing compliance among non-engaged taxpayers.¹⁴ However, the contingency plans have not yet been used as all the identified amounts of tax due have been paid promptly.

4.15 As outlined in Chapter 3, the population subject to DST remains comparatively small, and HMRC has not observed behavioural changes

¹³ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

¹⁴ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

indicative of avoidance schemes or artificial arrangements. HMRC has continued to refine its compliance guidance and procedures, established steps to be taken in the event of non-engagement, and broadened risk assessments to cover a wider range of business models. Awareness-raising activities are ongoing through direct one-to-one engagement with taxpayers and sector-wide outreach at events to ensure obligations are understood.¹⁵

¹⁵ National Audit Office (2022) Investigation into the Digital Services Tax. London: NAO. Available at: <https://www.nao.org.uk/reports/investigation-into-the-digital-services-tax/> (Accessed: 29 October 2025).

Chapter 5

Impacts

5.1 Following extensive consultation in 2019, respondents identified some potential impacts associated with the design of a new revenue-based tax, including the increased administrative burden for businesses, as well as the potential pass through of the tax to other businesses and customers.

Administration

5.2 DST is a niche tax levied only on businesses engaged in specified activities that exceed the relevant revenue thresholds. The design of the tax ensures that both the liability for the tax and the related compliance costs only affect businesses that raise material revenues from the in-scope activities. It was recognised that businesses will incur some initial one-off costs in setting up the right systems, and some on-going costs to meet administrative requirements.

5.3 As with every new tax, initial one-off costs were expected, for example for adapting or purchasing IT tools to track revenues in scope and calculate tax liabilities. There are also annual costs for reporting. The DST thresholds ensure that these costs are proportionate to the revenues raised by businesses from the provision of digital services. Small and medium-sized enterprises (SMEs) are not brought within the scope of the tax.

5.4 To ensure that the compliance costs remain reasonable, the legislation takes a pragmatic approach to identifying the revenues subject to the tax. As well as allowing the location of a user to be identified from the information available to a group it allows companies to make reasonable adjustments to determine the relative amounts of revenue based on their particular circumstances. Several aspects of dealing with recognising the revenues in scope are simplified by allowing the most commonly used accounting standards to determine revenues subject to the tax.

Impact on Businesses Pricing Strategies

5.5 As stakeholders noted during the consultation period, it would be likely for some businesses within the scope of the tax to pass on the costs to their customers in the form of higher prices. The risk of pass-through could then be amplified when DST applies at multiple points along the supply chain with no potential for relief.

5.6 As noted in chapter 2, DST is not a tax directly on consumers or customers of the in-scope digital businesses, but a tax on the revenue derived from user-related activities in the UK. As with other business

taxes, it is for each company to determine whether to increase their charges to their customers as a result of changes in their tax liabilities.

5.7 To account for some of these impacts, DST was set at a low rate and focused on activities for which the policy concerns were most acute.

Wider Market Impact

5.8 Between 2019 and 2024, the UK digital economy has seen a marked expansion across all types of digital service covered by DST. Both social media platforms and online marketplaces have experienced substantial growth in reach and user engagement, while search engines have maintained consistently high levels of usage. This broadening of digital activity underscores the increasing relevance of these sectors to consumers and businesses alike, and provides an important indication that the impact of DST in the broader market remains limited.¹⁶ The government recognises that the increased revenues of these digital services does not provide conclusive evidence about the direct impacts of DST, but it shows that in-scope activities have expanded despite the implementation of DST in April 2020.

5.9 Drawing from Ofcom's annual publication that looks on UK users' engagement online, it is evident that consumer market penetration of in-scope services has grown since the tax was introduced.

5.10 A related market that DST could potentially impact, mainly due to changes in companies pricing strategies, is online advertising. HM Treasury does not hold data suggesting there is a significant economic impact on this sector as a whole from the DST, and current analysis shows that revenues from online advertising in the UK have increased considerably over the years.

¹⁶ Ofcom (2019) Online Nation 2019 report. London: Ofcom. Available at: <https://www.ofcom.org.uk/siteassets/resources/documents/research-and-data/online-research/online-nation/2019/online-nation-summary.pdf?v=323940> (Accessed: 29 October 2025), & Ofcom (2024) Online Nation 2024 report. London: Ofcom. Available at: <https://www.ofcom.org.uk/siteassets/resources/documents/research-and-data/online-research/online-nation/2024/online-nation-2024-report.pdf?v=386238> (Accessed: 29 October 2025).

Table 5.A Digital Services Usage

Sector	Expansion	2019 usage (%)¹⁷	2024 usage (%)¹⁸	Details
Social media	Yes	88	96	Usage nearly universal; significant growth in daily engagement; rise of new platforms; broader user base; increased time spent
Online marketplaces	Yes	81	90	Expanded user numbers and transactions; growth in social commerce and mobile-first purchasing; new platforms; more competition and choice.
Search engines	Yes, modestly	93	94	Usage remains very high and stable; more use of voice assistants and integrated search.

5.11 In 2021, Digital Adspend results reveal that the UK digital advertising market expanded by 41 percent over the previous year, reaching £23.5 billion in total.¹⁹ According to IAB UK the UK's digital advertising market continued to grow in 2024. More specifically over £35bn was spend last year on online advertising.²⁰ The market growth is

¹⁷ Ofcom (2019) Online Nation 2019 report. London: Ofcom. Available at: <https://www.ofcom.org.uk/siteassets/resources/documents/research-and-data/online-research/online-nation/2019/online-nation-summary.pdf?v=323940> (Accessed: 29 October 2025)

¹⁸ Online Nation 2024 report. London: Ofcom. Available at: <https://www.ofcom.org.uk/siteassets/resources/documents/research-and-data/online-research/online-nation/2024/online-nation-2024-report.pdf?v=386238> (Accessed: 29 October 2025).

¹⁹ Mediasense (2025) IAB UK's 2024 Digital Adspend Report Launches. Available at: [IAB UK's 2024 Digital Adspend Report Launches | mediasense/](https://iabuk.org.uk/mediasense/) (Accessed: 29 October 2025).

²⁰ IAB UK (2022) Digital's share grows to 74% of UK advertising spend. Available at: [Digital's share grows to 74% of UK advertising spend | IAB UK](https://iabuk.org.uk/digital-share-grows-to-74-of-uk-advertising-spend/) (Accessed: 29 October 2025).

being used as a proxy for identifying any major impacts of the tax, which is not suggested to be the case.

Limitations

5.12 The government acknowledges that there are inherent constraints in evaluating the overall impact of DST, in part due to the rapid evolution of the digital economy. It should be noted that DST is an interim measure, and the government remains committed to remove it once an appropriate global solution is in place.

5.13 We are aware that different sectors and digital services providers might have more specific concerns on how the DST applies to their business models, that are not explored in this review. The government remains open to receive stakeholder feedback, and views can be shared at DigitalServicesTax@hmtreasury.gov.uk.

Chapter 6

Privacy Notice

Confidentiality

6.1 Information provided in response to this report, including personal information, may be published, or disclosed in accordance with the Freedom of Information Act 2000 (FOIA).

6.2 If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals, among other things, with obligations of confidentiality. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If the Government receives a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding.

Processing of personal data

6.3 This section sets out how we will use your personal data and explains your relevant rights under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 (DPA 2018). For the purposes of the UK GDPR and DPA 2018, the Treasury is the data controller for any personal data you provide in response to this consultation and call for evidence.

Data subjects

6.4 The personal data the Treasury 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 personal data we collect

6.5 The personal data will be collected through email submissions and are likely to include respondents' names, email addresses, their job titles and opinions.

How we will use the personal data

6.6 This personal data will only be processed for the purpose of obtaining opinions about government policies, proposals, or an issue of public interest.

6.7 Processing of this personal data is necessary to help us understand who has responded to this consultation and, in some cases, contact respondents to discuss their response.

6.8 The Government will not include any personal data when publishing its response to this consultation.

Lawful basis for processing the personal data

6.9 Article 6(1)(e) of the UK GDPR; the processing is necessary for the performance of a task we are carrying out in the public interest. This task is consulting on the development of departmental policies or proposals and calling for evidence to help us to develop effective government policies.

Who will have access to the personal data

6.10 The personal data will only be made available to those with a legitimate business need to see it as part of the consultation and call for evidence process.

6.11 The Treasury sometimes conduct consultations in partnership with other agencies and government departments and, when we do this, it will be apparent from the consultation itself. For these joint consultations, personal data received in responses will be shared with these partner organisations in order for them to also understand who responded to the consultation.

6.12 As the personal data is stored on the Treasury's IT infrastructure, it will be accessible to our IT service providers. They will only process this personal data for our purposes and in fulfilment with the contractual obligations they have with us.

How long we hold the personal data for

6.13 The Treasury will retain the personal data until work on this consultation and call for evidence is complete and no longer needed.

Your data protection rights

6.14 Relevant rights, in relation to this activity are to:

- request information about how we process your personal data and request a copy of it
- object to the processing of your personal data
- request that any inaccuracies in your personal data are rectified without delay
- request that your personal data are erased if there is no longer a justification for them to be processed
- complain to the Information Commissioner's Office if you are unhappy with the way in which we have processed your personal data

How to submit a data subject access request (DSAR)

6.15 To request access to your personal data that the Treasury holds, please email: dsar@hmtreasury.gov.uk

Complaints

6.16 If you have concerns about the Treasury's use of your personal data, please contact our Data Protection Officer (DPO) in the first instance at: privacy@hmtreasury.gov.uk

6.17 If we are unable to address your concerns to your satisfaction, you can make a complaint to the Information Commissioner at casework@ico.org.uk or via this website: <https://ico.org.uk/make-a-complaint/>.

