

KPMG reportingfunds.co.uk: Terms and Conditions, Restrictions and Disclaimers, and Privacy Policy

This document sets out the terms and conditions that apply to use of KPMG reportingfunds.co.uk by investors in funds (called “participants”) and also professional users who only need basic functionality. Access for these professional users is available on a trial basis only and alternative arrangements may be put in place in the future.

In this document:

[Part A](#) – sets out the terms and conditions for participants.

[Part B](#) – sets out the terms and conditions for basic access for professionals during the trial period.

[Part C](#) – sets out our Restrictions and Disclaimers which apply to both investors and professionals.

[Part D](#) – sets out our Privacy Policy which also applies to both investors and professionals.

Part A: Participant Terms and Conditions

These terms and conditions (the “**Terms**”) apply between KPMG LLP (whose registered office is at 15 Canada Square, London E14 5GL (“**we**” or “**us**”)) and any Participant who accesses KPMG reportingfunds.co.uk (“**you**”). If you are not a Participant, please see our welcome page for other types of access.

Introduction

KPMG has produced a central database known as “KPMG reportingfunds.co.uk” (the “**Repository**”) to host details of reportable income from those offshore funds which have been granted UK reporting status (the “**Reporting Funds**”) which have agreed to upload reports onto the Repository and certain other related content (together the “**Content**”).

Access to the Repository is free of charge to Participants. For the purposes of these Terms, a “**Participant**” is an investor who holds an interest in one (or more) Reporting Funds and may fall into one of two categories:

- an investor who is a resident in the UK and who holds an interest in a Reporting Fund; and
- any Reporting Fund which holds an interest in another Reporting Fund.

Access to the Repository and its content

1. We grant you a right to access the Repository and to use it to view, access and print the Content. This right will continue until:

- it is terminated by us at any time by giving you not less than 90 days’ prior notice if we withdraw from providing the Repository;

- it is terminated by you cancelling your registration for the Repository at any time; or
- it is terminated in accordance with the provisions set out below.

2. You will only use the Content for your personal or internal business purposes.

This will include:

- using the Content for completion of your tax returns; and
- if you are a Reporting Fund yourself, using the Content for the preparation and publication of your own reportable income.

3. You will not use the Content for any other purpose and you will not amend the Content in any way.

4. You may share the Content with your professional advisors, but only for the purposes of those professional advisors providing services to you. Other than this you will not redistribute the Content in any way.

5. You will keep any user name and password issued to you confidential and will promptly notify us of any misuse of your account or any security incident relating to the Repository that you become aware of.

6. The Repository is accessible over the Internet and technical factors outside our control can affect its speed and accessibility. Although we will take reasonable steps to maintain the continuity of the Repository, we do not guarantee and do not accept any liability for any suspension, interruption or temporary unavailability of the Repository. We do not make any representation or warranty regarding the availability or accessibility of the Repository to you and we disclaim any and all service level or availability warranties.

7. We do not guarantee that the Repository will be free from viruses and we are not responsible for any damage caused by viruses. You are responsible for using appropriate anti-virus software.

8. It is your responsibility to ensure that all equipment, software and communications lines are in place to enable you to connect to the Internet in order to access the Repository. Access to the Repository may additionally require certain minimum system requirements which we will publish from time to time and it is your responsibility to meet these requirements in order to gain access.

9. We will make support available for the Repository from time to time. This support may include guidance, "frequently asked questions" pages and email support.

Rights in the Repository and its content

10. The Repository (including all technology in it) is the proprietary secret and property of us and our licensors as the case may be. The Content is the property of us and our licensors as the case may be. You acknowledge that all intellectual property rights in the Repository and the Content will remain with us and our licensors and that except for the limited rights granted in these Terms, you will acquire no right or interest of any kind in or to the Repository or the Content. We may at any time change the content, format or nature of the Content or the functionality of the Repository provided that the Content will always include the reports required by the UK Reporting Funds regime.

Security of the Repository

11. You will not disassemble, decompile, reverse engineer or in any other way modify the Repository or take any actions intended to disrupt its operation. You will also not gain or attempt to gain unauthorised access to other areas of the Repository or our network to which you have not been granted access.

12. You will not provide any hypertext link to the Repository from any other websites without first obtaining our written consent.

13. You agree to comply with all our security, technology and risk management guidelines relating to the use of the Repository which we notify to you from time to time. If you do not agree to new or amended guidelines, then you may cancel your registration for the Repository in accordance with section 1 above.

Warranties and liability

14. We warrant that we have the right to grant you the rights to use the Repository and the Content set out in these Terms.

15. Where any Content is uploaded by the Reporting Funds, our sole function is to make that Content available to you over the Repository. The Content may also include general information made available by us and this is provided by us for general guidance and is not intended to replace or serve as substitute for any tax or other professional advice, consultation or service.

16. Therefore, we will be responsible where we introduce any errors or omissions into a Reporting Fund's Content after the Reporting Fund has approved it for display on the Repository. However, other than this, we do not make any other warranty that the Content is accurate, complete, reliable, secure, useful, fit for purpose or timely or that the Content will be suitable for or be capable of being used by you or your professional advisors.

17. Except as expressly stated in the legal agreement incorporating these Terms (the "**Agreement**"), all warranties, conditions and terms, whether express or implied by statute, common law or otherwise are hereby excluded to the maximum extent permitted by law.

18. To the fullest extent permitted by law: i) if you are a business we will not be liable to you for any loss of profits, loss of business opportunity, loss of savings; ii) we will not be liable to you for any special, indirect, economic or consequential loss arising from or in connection with this Agreement; and iii) the total liability of us to you for all claims arising from or in connection with this Agreement in any year of this Agreement (being each period of 12 months from the date of your registration for the Repository and any anniversary of that date) will not exceed £500.

19. Where the Repository contains links to third party websites over which we have no control, we make no representations or warranties about those websites or their content in any way. Any links are included solely for information purposes and are not intended to create or imply any relationship between us and the website's operator or any endorsement of their products and services.

20. Neither party shall be liable to the other or in breach of this Agreement for any delay in performing or failure to perform any of its obligations under the Agreement due to any cause outside its reasonable control.

Confidentiality

21. "Confidential Information" means all information concerning the Repository and either party which is marked as confidential (either in writing or by oral notice), or that by its nature the party receiving such information ought reasonably to know is confidential, but excluding information already rightfully in the possession of the party receiving such information at the time of receipt, or which is already in the public domain or which becomes so (otherwise than in breach of the Agreement).

22. Except as set out below, each party shall keep in confidence and not disclose to any person or use any Confidential Information of the other party except as strictly necessary for the purposes of the Agreement unless such Confidential Information is required to be disclosed as a matter of law and/or regulation. We may disclose your Confidential Information to any subcontractor, any of our members, directors, contractors, employees and agents or to any associated firm.

Suspension and Termination

23. Access to the Repository or any Content may be suspended, limited, denied or disabled at any time by us: a) where this is needed for technical or security reasons (in which case we will endeavour to resolve the technical issues as soon as reasonably possible); or b) if you are in breach of the Agreement (in which case we will limit our actions under this clause to the minimum that are required to address the matter in question, will notify you of our actions and the reasons for them and will cooperate with you in remedying the matter in question).

24. Either you or us may terminate the Agreement: (i) immediately if the other party is in material breach of any of its obligations under this Agreement and such breach is not remedied within thirty (30) days of that party's receipt of notice of such breach from the terminating party; or (ii) immediately on giving the other party written notice if the other party commits any act of insolvency or bankruptcy.

25. We may terminate the Agreement if we identify circumstances resulting from your use of the Repository which may prejudice our ability (or the ability of any firm associated with us through membership of the same network to which we belong) to comply with any applicable conflicts or ethical and/or independence requirements or which may have a significant adverse impact upon the goodwill, brand and/or reputation of us or any of our clients.

General

26. You acknowledge that no professional relationship of any nature is created solely by the use of the Repository or through any correspondence or communication with us in relation to such use, nor will our professional relationship or obligations be affected by such use, correspondence or communication.

27. We may amend the Terms at any time as required to comply with any law, regulation or requirement of a competent authority or to reflect any changes to the Repository or its hosting and we will notify you of any amended Terms. Otherwise, no addition, modification or amendment to the Agreement will be binding unless made in writing and executed by a duly authorised representative of each of the parties.

28. We may engage third parties in the operation and hosting of the Repository but shall be responsible for ensuring those third parties comply with our obligations under these Terms. We may assign the Agreement to a third party where we transfer the business of operating the Repository to that third party. You may not assign the Agreement to any third party.

29. The parties acknowledge that the Agreement constitutes the entire agreement between you and us in respect of the Repository and the Content and supersedes and relieves you and us from liability (if any) that might otherwise arise for any prior proposals, intentions, declarations, statements, representations or agreements, oral or written, unless made fraudulently, as to any facts or matters relating to either party, the Repository or the Content.

30. All notices must be in writing and may be delivered by hand or by courier, or sent by first class post to the address identified in this Agreement, marked for the attention of Nathan Hall for us and to you to the contact details you give us when you register for the Repository. Either you or us can change its address for service to another address within the UK by giving reasonable notice to the other. Any notice sent by post shall be deemed (in the absence of evidence of earlier receipt) to be delivered 48 hours after posting.

31. No third party shall have any right to enforce or rely on any provision of the Agreement and the application of any legislation giving to or conferring on third parties contractual or other rights in connection with the Agreement shall be excluded.

32. Where we use the words “including”, “include”, “in particular” or any related expression, this will not limit the generality of any statement we make.

33. The Agreement shall in all respects be subject to and governed by English law and all disputes arising on any basis from or under this Agreement shall be subject to the exclusive jurisdiction of the English courts (except that, where you are a consumer, you also have a right to bring any action in the courts of Wales, Scotland or Northern Ireland if you are resident there).

Part B: Professional User – Basic Access Trial Terms and Conditions

These terms and conditions (the “**Terms**”) apply between KPMG LLP (whose registered office is at 15 Canada Square, London E14 5GL (“**we**” or “**us**”)) and any professional user who requires basic access to KPMG reportingfunds.co.uk during our trial period (“**you**”). If you are accessing KPMG reportingfunds.co.uk because you are an investor in any Reporting Fund or if you want to use our enhanced functionality, please see our welcome page for other types of access.

Introduction

KPMG has produced a central database known as “KPMG reportingfunds.co.uk” (the “**Repository**”) to host a web-based list of offshore funds which have been granted UK reporting status (the “**Reporting Funds**”), details of reportable income from those Reporting Funds which have agreed to upload reports onto the Repository and certain other related content (together the “**Content**”).

KPMG is giving professional users access to the basic functionality of the Repository free of charge for an initial trial period. The terms of this trial and of your access to the basic functionality of the Repository and the Content are set out below.

Access to the Repository and its content

34. We grant you a non-exclusive, limited right to access the Repository and to use it to view, access and print the Content. This right will continue until:

- the end of the Trial Period;
- it is terminated by you cancelling your registration for the Repository at any time; or
- it is terminated in accordance with the provisions set out below.

35. The “Trial Period” will last until the 31st of January 2015. We may extend the Trial Period on one or more occasions or may withdraw the trial access at the end of the Trial Period (or any extension to it) and may impose alternative arrangements at its sole discretion. During the Trial Period until the 31st of January a maximum of 100 reports may be viewed by you. We may impose an additional limit for any extension of the Trial Period. Where you register for the Repository on behalf of an organisation, this limit will apply across all reports viewed within your organisation in total.

36. Where you accepting these Terms on behalf of your employer, you acknowledge that each user must accept these Terms separately and create a new account for the Repository.

37. You: i) will use the Content solely for your business purposes (this will include, but will not be limited to, using the data for completion of tax returns, providing tax advice and in dealings with any relevant tax authority); ii) may distribute the Content to your clients, but solely in combination with other information (for example as part of an overall package of taxation information) iii) will not amend the Content in any way; and iv) will not otherwise redistribute the Content except (where you register for an organisation you work for) to other employees within your organisation or to any employee of a member of your group of companies (as contemplated by section 6 below). For the avoidance of doubt, except as set out in iv), you may not supply information to any third party on its own or as the principle part of any service.

38. Where you make the Content available to your clients as contemplated by section 4 above, you will include (and where necessary enforce) terms and conditions in your agreement with those clients obliging them: i) not to amend the Content; ii) to use the Content solely for their own personal or internal business purposes; and iii) not to redistribute the Content to any third party except to a professional advisor and solely for the purpose of those professional advisors providing services to those clients.

39. Your group companies based outside the UK may only be given copies of the Content where they need the Content to provide services to any participant in a Fund. You will be responsible for the acts and omissions of any such group companies in connection with the Agreement and will ensure that they comply with your obligations under this Agreement.

40. You will not use the Content for any other purpose and you will not amend the Content in any way. You also agree not to license, sell or otherwise provide access to the Repository or the Content to any third party except as expressly permitted by sections 2, 3, 4 and 6 above.

41. You will keep any user name and password issued to you confidential and will promptly notify us of any misuse of your account or any security incident relating to the Repository that you become aware of.

42. The Repository is accessible over the Internet and technical factors outside our control can affect its speed and accessibility. Although we will take reasonable steps to maintain the continuity of the Repository, we do not guarantee and do not accept any liability for any suspension, interruption or temporary unavailability of the Repository. We do not make any representation or warranty regarding the availability or accessibility of the Repository to you and we disclaim any and all service level or availability warranties.

43. We do not guarantee that the Repository will be free from viruses and we are not responsible for any damage caused by viruses. You are responsible for using appropriate anti-virus software.

44. It is your responsibility to ensure that all equipment, software and communications lines are in place to enable you to connect to the Internet in order to access the Repository. Access to the Repository may additionally require certain minimum system requirements which we will publish from time to time and it is your responsibility to meet these requirements in order to gain access.

45. We will make support available for the Repository from time to time. This support may include guidance, "frequently asked questions" pages and email support.

Rights in the Repository and its content

46. The Repository (including all technology in it) is the proprietary secret and property of us and our licensors as the case may be. The Content is the property of us and our licensors as the case may be. You acknowledge that all intellectual property rights in the Repository and the Content will remain with us and our licensors and that except for the limited rights granted in these Terms, you will acquire no right or interest of any kind in or to the Repository or the Content. We may at any time change the content, format or nature of the Content or the functionality of the Repository provided that the Content will always include the reports required by the UK Reporting Funds regime.

Security of the Repository

47. You will not disassemble, decompile, reverse engineer or in any other way modify the Repository or take any actions intended to disrupt its operation. You will also not gain or attempt to gain unauthorised access to other areas of the Repository or our network to which you have not been granted access.

48. You will not provide any hypertext link to the Repository from any other websites without first obtaining our written consent.

49. You agree to comply with all our security, technology and risk management guidelines relating to the use of the Repository which we notify to you from time to time. If you do not agree to new or amended guidelines, then you may cancel your registration for the Repository in accordance with section 1 above.

Warranties and liability

50. We warrant that we have the right to grant you the rights to use the Repository and the Content set out in these Terms.

51. Where any Content is uploaded by the Reporting Funds, our sole function is to make that Content available to you over the Repository. The Content may also include general information made available by us and this is provided by us for general guidance and is not intended to replace or serve as substitute for any tax or other professional advice, consultation or service.

52. Therefore, we will be responsible where we introduce any errors or omissions into a Reporting Fund's Content after the Reporting Fund has approved it for display on the Repository. However, other than this, we do not make any other warranty that the Content is accurate, complete, reliable, secure, useful, fit for purpose or timely or that the Content will be suitable for or be capable of being used by you or your professional advisors.

53. Except as expressly stated in the legal agreement incorporating these Terms (the "**Agreement**"), all warranties, conditions and terms, whether express or implied by statute, common law or otherwise are hereby excluded to the maximum extent permitted by law.

54. To the fullest extent permitted by law: i) if you are a business we will not be liable to you for any loss of profits, loss of business opportunity, loss of savings; ii) we will not be liable to you for any special, indirect, economic or consequential loss arising from or in connection with this Agreement; and iii) the total liability of us to you for all claims arising from or in connection with this Agreement in any year of this Agreement (being each period of 12 months from the date of your registration for the Repository and any anniversary of that date) will not exceed £500.

55. Where the Repository contains links to third party websites over which we have no control, we make no representations or warranties about those websites or their content in any way. Any links are included solely for information purposes and are not intended to create or imply any relationship between us and the website's operator or any endorsement of their products and services.

56. Neither party shall be liable to the other or in breach of this Agreement for any delay in performing or failure to perform any of its obligations under the Agreement due to any cause outside its reasonable control.

Confidentiality

57. "Confidential Information" means all information concerning the Repository and either party which is marked as confidential (either in writing or by oral notice), or that by its nature the party receiving such information ought reasonably to know is confidential, but excluding information already rightfully in the possession of the party receiving such information at the time of receipt, or which is already in the public domain or which becomes so (otherwise than in breach of the Agreement).

58. Except as set out below, each party shall keep in confidence and not disclose to any person or use any Confidential Information of the other party except as strictly necessary for the purposes of the Agreement unless such Confidential Information is required to be disclosed as a matter of law and/or regulation. We may disclose your Confidential Information to any subcontractor, any of our members, directors, contractors, employees and agents or to any associated firm.

Suspension and Termination

59. Access to the Repository or any Content may be suspended, limited, denied or disabled at any time by us: a) where this is needed for technical or security reasons (in which case we will endeavour to resolve the technical issues as soon as reasonably possible); or b) if you are in breach of the Agreement (in which case we will limit our actions under this clause to the minimum that are required to address the matter in question, will notify you of our actions and the reasons for them and will cooperate with you in remedying the matter in question).

60. Either you or us may terminate the Agreement: (i) immediately if the other party is in material breach of any of its obligations under this Agreement and such breach is not remedied within thirty (30) days of that party's receipt of notice of such breach from the terminating party; or (ii) immediately on giving the other party written notice if the other party commits any act of insolvency or bankruptcy.

61. We may terminate the Agreement if we identify circumstances resulting from your use of the Repository which may prejudice our ability (or the ability of any firm associated with us through membership of the same network to which we belong) to comply with any applicable conflicts or ethical and/or independence requirements or which may have a significant adverse impact upon the goodwill, brand and/or reputation of us or any of our clients.

General

62. You acknowledge that no professional relationship of any nature is created solely by the use of the Repository or through any correspondence or communication with us in relation to such use, nor will our professional relationship or obligations be affected by such use, correspondence or communication.

63. We may amend the Terms at any time as required to comply with any law, regulation or requirement of a competent authority or to reflect any changes to the Repository or its hosting and we will notify you of any amended Terms. Otherwise, no addition, modification or amendment to the Agreement will be binding unless made in writing and executed by a duly authorised representative of each of the parties.

64. We may engage third parties in the operation and hosting of the Repository but shall be responsible for ensuring those third parties comply with our obligations under these Terms. We may assign the Agreement to a third party where we transfer the business of operating the Repository to that third party. You may not assign the Agreement to any third party.

65. The parties acknowledge that the Agreement constitutes the entire agreement between you and us in respect of the Repository and the Content and supersedes and relieves you and us from liability (if any) that might otherwise arise for any prior proposals, intentions, declarations, statements, representations or agreements, oral or written, unless made fraudulently, as to any facts or matters relating to either party, the Repository or the Content.

66. All notices must be in writing and may be delivered by hand or by courier, or sent by first class post to the address identified in this Agreement, marked for the attention of Nathan Hall for us and to you to the contact details you give us when you register for the Repository. Either you or us can change its address for service to another address within the UK by giving reasonable notice to the other. Any notice sent by post shall be deemed (in the absence of evidence of earlier receipt) to be delivered 48 hours after posting.

67. No third party shall have any right to enforce or rely on any provision of the Agreement and the application of any legislation giving to or conferring on third parties contractual or other rights in connection with the Agreement shall be excluded.

68. Where we use the words “including”, “include”, “in particular” or any related expression, this will not limit the generality of any statement we make.

69. The Agreement shall in all respects be subject to and governed by English law and all disputes arising on any basis from or under this Agreement shall be subject to the exclusive jurisdiction of the English courts.

Part C: Restrictions and Disclaimers

This page contains important information about use of KPMG reportingfunds.co.uk. Please read it carefully before proceeding, as it sets out certain restrictions and disclaimers in respect of KPMG reportingfunds.co.uk and the content which is accessible on it.

KPMG reportingfunds.co.uk provides access to reports that funds are required to make available to participants under the UK Reporting Fund regulations (together with certain related information). Information about the UK Reporting Fund regime and the current regulations can be accessed on HMRC's website at <http://www.hmrc.gov.uk/manuals/ofmanual/Index.htm>.

Access to the content on KPMG reportingfunds.co.uk is intended for:

- UK participants as defined by the Offshore Funds (Tax) Regulations 2009 (i.e. UK taxpaying investors in funds);
- any reporting fund that is itself a participant; and
- any third party providing services to participants in respect of the reports.

KPMG reportingfunds.co.uk is not intended for use by anyone else and should not be relied upon by anyone who does not fall into these categories.

In addition, the content on KPMG reportingfunds.co.uk is not intended for distribution to, or use by, any person or entity in any country or jurisdiction where to do so would be contrary to law or regulation or which would subject KPMG to any registration requirements within these jurisdictions. In any case, persons or entities who are subject to such restrictions are not permitted to access the information contained on KPMG reportingfunds.co.uk. Any person or entity using KPMG reportingfunds.co.uk is solely responsible for compliance with any applicable laws and regulations of their country of citizenship and/or residency.

The content on KPMG reportingfunds.co.uk is for information purposes only. In particular:

- the reports are only intended for use in connection with completion of a participant's UK tax returns or (where the participant is a reporting fund itself) for preparation of its own reports; and
- any other information on KPMG reportingfunds.co.uk, such as commentary on relevant tax regulations, is for guidance only.

Anyone downloading information from KPMG reportingfunds.co.uk should therefore seek professional advice before making any decision about their particular tax circumstances and the tax effects of any investments. Please also note that the content does not constitute any financial or investment advice, offer or solicitation to sell shares in any of the funds or any indication about future performance.

Part D: Privacy Policy (last Updated 6 October 2014)

This website is operated by KPMG LLP ("KPMG", "we" or "us"), a UK limited liability partnership which is a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG International provides no client services.

KPMG reportingfunds.co.uk is a web-based repository to facilitate the provision of UK tax information by funds and fund managers to their investors to enable them to comply with the Offshore Funds (Tax) Regulations 2009 (SI 2009/3001). The information supplied by the fund managers does not contain any personal information. However, to enable access to the repository, KPMG requires participating funds, fund managers, investors and professional intermediaries to volunteer personal information such as name, company name, title and e-mail address on registration.

KPMG is dedicated to protecting the confidentiality and privacy of information entrusted to it, and complies with the Data Protection Act 1998. Please review this Privacy Statement to learn more about what information we collect about you and how we use that information. By using this website and submitting information to us you are agreeing to the collection and use of your personal and non personal information as described in this Privacy Statement and our [Cookies Policy](#).

The type of information we collect from users

1. We may collect information as outlined above from you through your use of this website, when you request information from us or engage us to provide you with a service. For example, to provide you access to the website.
2. We collect only the personal data visitors provide to our website. For example, a visitor may provide information such as their name, company name, title and email address in order to register for certain services or to send or receive email to/from us through the site.

Uses of collected information

3. We will use your personal data only for the purpose for which it was collected, as outlined above or as may reasonably be expected (for example, if you send us an email message requesting information about KPMG we will use your email address and other information you supply to respond to your request). We will obtain your specific consent to other uses, or unless otherwise required or permitted by law or professional standards.
4. We may share personal data that you submit to us via this website to other member firms in the KPMG network of firms or to subcontractors working on our behalf (including transfers across geographical borders) in accordance with our data protection obligations. These provide us with additional support or help to increase the scope of this offering.

5. We do not disclose your personal data except as required and permitted by applicable law.

6. We do not sell your personal data or provide it to third parties for their direct marketing use.

Cookies

7. Our website uses very limited cookies. Read about how we use [Cookies](#).

Data security and storage

8. KPMG has appropriate technical and organisational security policies and procedures in place to protect personal data and information from loss, misuse, alteration, or destruction. KPMG reportingfunds.co.uk is hosted on the Microsoft Azure cloud. Further information can be found on [their website](#).

9. Additionally, we aim to ensure that access to your personal data is limited to those who need to access. In this case, that is KPMG UK's investment management tax team and KPMG UK's Technology Team. Those individuals who have access to the data are required to maintain the confidentiality of such information.

10. Please be aware that the transmission of information via the internet is not completely secure. Although we will do our best to protect your personal data, we cannot guarantee the security of your data which is transmitted to our site; any transmission is at your own risk. Once we have received your information, we will use strict procedures and security features to try to prevent unauthorised access.

11. Personal data such as name, position, company and e-mail address will be held as long as the user wishes to participate in KPMG reportingfunds.co.uk. To close your account, you should contact KPMG. We use reasonable efforts to retain personal data collected from you only for so long as we need such data in accordance with the purpose for which it was collected, i.e. to enable appropriate users to access an appropriate level of service. Backed-up data will be permanently deleted after 12 months.

Access to collected information

12. The personal information we hold is limited to details such as name, company name, title and e-mail address, and you will be able to check and correct this data on your account pages. You may also request a copy of personal data (as defined in the Data Protection Act 1998) that we keep about you, and to have any inaccurate information about you corrected. If you wish to make such a request or you are concerned that any of the information we possess about you is incorrect, please contact us at DataPrivacy@kpmg.co.uk.

Links to other sites

13. KPMG web sites may contain links to other sites, including sites maintained by other KPMG member firms that are governed by other privacy statements that may differ in content to this Privacy Statement. Please review the privacy policy of each web site you visit before submitting any personal information to it. Whilst we try to link only to sites that share our high standards and respect for privacy, we are not responsible for the content, security, or privacy practices employed by other sites.

Changes to this policy

14. KPMG keeps this Privacy Statement under regular review and will place any updates to it on this webpage. This Privacy Statement was prepared in April 2014.

Contacting Us

15. If you have questions, comments or complaints about our handling or protection of your personal data, please contact us at DataPrivacy@kpmg.co.uk.