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Sent via email: Emma.Bate@ico.org.uk
Emma Bate
Director of Legal Services
Information Commissioner's Office

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London | Cambridge | Oxford | Hong Kong | Singapore

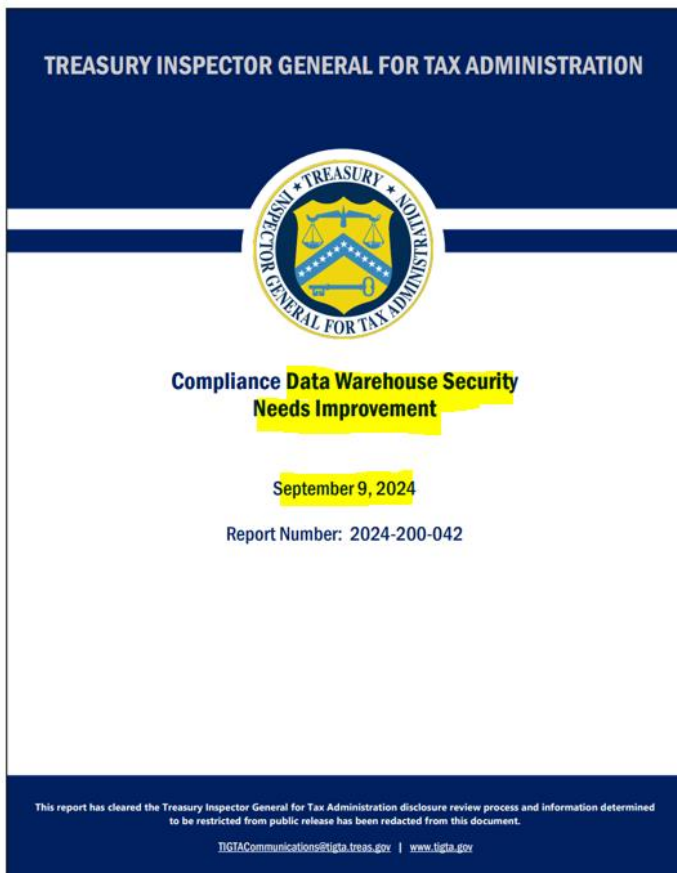
Dear Emma

FATCA | Latest TIGTA report confirms lack of safeguards in the US

In July 2020, the Courts confirmed that the US does not have sufficient data protection safeguards under the GDPR.

Since then, we have obtained an independent US Expert Report and compiled a trove of first-hand evidence from US government agencies confirming the poor state of data protection and data security in the US, including reports from the [US Treasury Department](#) (see also [here](#)) and the [US Government Accountability Office](#), as well as statements from the [highest IRS officials](#) (see also [here](#)). This is all relevant in connection with [Art. 46 UK GDPR](#).

A couple of days ago, the [US Treasury's TIGTA](#) issued yet another report showing the disregard for personal data protection in relation to tax data:



“ At its core, the Compliance Data Warehouse (CDW) is a massive data warehouse containing multiple years of Federal Tax Information and Personally Identifiable Information consolidated from multiple sources, internal and external to the IRS.

A total of 1,173 people, including 291 contractors and 20 researchers and student volunteers" have broad access to everyone's data and can remotely download database contents onto IRS-issued laptops.

From December 2022 to October 2023, nine Plans of Action and Milestones were created to implement corrective action plans for the vulnerabilities. However, none of the Plans of Action and Milestones were created within agency-defined timelines. ”

Please could you add this information to your file, further to our [31 July 2024 letter](#) to you.

Best regards,

Filippo Nosedà
Partner