

Schmaltz und Partner

Steuerberater

Düsseldorf • Velbert

**Schmaltz und Partner, Steuerberater
Schieffsstraße 55, 40549 Düsseldorf**

Clarification in accordance with Art. 13 of the Basic Data Protection Regulation (DSGVO) and declaration of consent for further processing of your data in accordance with Art. 6 DSGVO

Processing purposes and legal basis: According to Art. 6 No. 1 lit. b) DSGVO, your personal data will be processed exclusively for the purpose of legal prosecution within the scope of the mandate. The purpose of our data processing is to protect your tax interests. The processing of your data is necessary for the fulfilment of our contract, as otherwise we would not be able to operate the mandate properly and this also includes communication. In addition, data processing in accordance with Art. 6 No. 1 letter f) DSGVO is necessary to safeguard our legitimate interests or those of a third party. Our legitimate interests exist in connection with the fulfilment of your tax obligations and rights.

Note on data processing:

1. the name and contact details of the data controller and of the company data protection officer

This privacy policy applies to data processing by:

Schmaltz und Partner, Steuerberater
Niederlassung Düsseldorf
Schieffsstraße 55
40549 Düsseldorf

Niederlassung Velbert
Bonsfelder Str. 30
42555 Velbert

Data protection officer: Dirk Scheuer, Bonsfelder Str. 30, 42555 Velbert

The company data protection officer of Schmaltz und Partner, Tax Consultant, can be reached at the above address or at datenschutzbeauftragter@schmaltzundpartner.de respectively.

2. collection and storage of personal data as well as type and purpose and their use

When you mandate us, we collect master data, communication data, contract data, booking data, receivables data, asset value data, etc. such as

- Salutation, first name, surname,

- E-mail addresses,
- Address,
- Telephone number (landline and/or mobile, fax)
- denomination
- date of birth
- bank account
- Tax ID, VAT ID, Tax Number, Social Security Number, E-TIN, etc.
- Marital status
- All information and personal tax-relevant data necessary within the framework of the existing tax consultancy agreement and/or necessary for the assertion and defence of your rights within the scope of the mandate.

These data will be transmitted to us by you. This data is collected,

- to identify you as our client;
- in order to be able to fully advise and represent you under tax law within the framework of the existing tax consultancy agreement;
- for correspondence and making contact with you;
- for invoicing;

The data processing is carried out at your request and is required according to Art. 6 Para. 1 S.1 lit. b DSGVO for the stated purposes for the appropriate processing of the mandate and for the mutual fulfilment of obligations arising from the mandate agreement.

The personal data collected by us for the mandate will be stored until the end of the statutory retention period for tax advisors (10 years after the last entry has been made) and deleted thereafter, unless we are required by Article 6 para. 1 S. 1 lit. c DSGVO due to tax and commercial law storage and documentation obligations (from HGB, StBerG as well as individual tax laws, EStG, KStG, GewStG, UStG, AO etc.) to a longer storage or you have agreed to a storage going beyond this according to Art. 6 Para. 1 S. 1 lit. a DSGVO.

3. passing on data to third parties

Your personal data will not be transferred to third parties for purposes other than those listed below.

Insofar as this is necessary in accordance with Art. 6 Para. 1 S.1 lit. b DSGVO for the processing of client relationships with you, your personal data will be passed on to third parties. This includes in particular the disclosure to financial authorities, social insurance institutions (such as health insurance funds, employment agency, holiday funds, German pension insurance and others), professional associations, DATEV eG, Federal Gazette as well

as courts and other public authorities for the purpose of correspondence and to assert and defend your rights. The passed on data may be used by the third party exclusively for the named purposes.

The Federal Data Protection Act (Bundesdatenschutzgesetz BDSG) is conditionally preceded by professional secrecy. As far as data is concerned which is subject to professional secrecy, it will only be passed on to third parties in consultation with you.

4. rights of data subjects

You have the right:

- in accordance with Art. 7 para. 3 DSGVO to revoke your consent once given to us at any time. As a result, we may no longer continue the data processing based on this consent in the future;
- to request information about your personal data processed by us in accordance with Art. 15 DSGVO. In particular, you may request information on the processing purposes, the category of personal data, the categories of recipients to whom your data have been or will be disclosed, the planned storage period, the existence of a right of rectification, deletion, restriction of processing or objection, the existence of a right of complaint, the origin of your data, unless it has been collected from us, as well as the existence of an automated decision making process including profiling and, if applicable, meaningful information on its details;
- in accordance with Art. 16 DSGVO, to immediately request the correction of incorrect or incomplete personal data stored by us;
- to demand the deletion of your personal data stored by us in accordance with Art. 17 DSGVO, unless processing is necessary for the exercise of the right to freedom of expression and information, for the fulfilment of a legal obligation, for reasons of public interest or for the assertion, exercise or defence of tax claims;
- to demand the restriction of the processing of your personal data pursuant to Art. 18 DSGVO if the accuracy of the data is disputed by you, the processing is unlawful but you refuse its deletion and we no longer need the data but you need it to assert, exercise or defend legal claims or you have lodged an objection to the processing pursuant to Art. 21 DSGVO;
- in accordance with Art. 20 DSGVO, to receive your personal data which you have provided to us in a structured, common and machine-readable format or to request the transfer to another responsible party, and
- to complain to a supervisory authority pursuant to Art. 77 DSGVO. As a rule, you can contact the supervisory authority of your usual place of residence or place of work or our office.

5. right of objection

If your personal data is processed on the basis of legitimate interests pursuant to Art. 6 para. 1 sentence 1 lit. f DSGVO, you have the right to object to the processing of your personal

data pursuant to Art. 21 DSGVO if there are reasons for doing so which arise from your particular situation.

If you wish to exercise your right of objection, simply send an e-mail to:

datenschutzbeauftragter@schmaltzundpartner.de

Declaration of consent for data processing:

I have read the above information on data protection in accordance with Art. 13 DSGVO and my rights as data subject.

I hereby consent to Schmaltz und Partner, Tax Consultants, using my personal data for the following purposes:

- Mandate support
- Communication by email
- Sending of information such as
 - o General tax information
 - o monthly information letter or newsletter "SteuerNews" from Schmaltz und Partner, tax consultant
 - o Invitation to lectures and events

The right of withdrawal is possible with each newsletter and client information on the part of the client! All you need to do here is send an e-mail to:

datenschutzschutzbeauftragter@schmaltzundpartner.de