

# **Privacy Policy**

(Date: May 2018)

#### 1. Name and contact data of the privacy officer

This Privacy Policy explains how your personal data are processed when you access or use the website of the tax consulting and law firm Treuhand Weinheim Rechtsanwalts-und Steuerberatungsgesellschaft mbH.

Privacy officer:

André Stroscherer, in his position as Managing Director of Treuhand Weinheim Rechtsanwalts- und Steuerberatungsgesellschaft mbH, Höhnerweg 2-4, 69469 Weinheim/Germany, email: info@treuhand-weinheim.de, phone 0049-(0)6201-84 52 500, fax 0049-(0)6201-84 52 525.

## 2. Scope and purpose of collecting and processing personal data

#### 2.1 Accessing the website

When you access and use the website of Treuhand Weinheim Rechtsanwalts- und Steuer-beratungsgesellschaft mbH the Internet browser on your device automatically sends information to the website's server. This information is temporarily stored in a log file. The following information is recorded without your intervention and stored until it is automatically deleted:

- IP address of your end device,
- date and time when you accessed the website,
- name and URL of the page you visited,
- website from which you access the website of Treuhand Weinheim, i.e. the Referrer URL),
- browser and operating system of your end device as well as the name of the access provider used by the visitor.

Processing this personal data is justified pursuant to Art. 6 para. 1 sent. 1 lit. f GDPR (General Data Protection Regulation).



Treuhand Weinheim has a legitimate interest in processing data for the following purposes:

- ensuring a quick and smooth connection to the firm's website,
- ensuring comfortable use of our website,
- recognizing and ensuring the security and stability of the systems as well as
- facilitating and improving the administration of our website.

Under no circumstances do we use the data that are collected and processed for the purpose of acquiring knowledge about you personally.

# 3. Disclosure of personal data

Your personal data will only be transmitted to third parties if:

- you have given your express consent pursuant to Art. 6 para. 1 sent. 1 lit. a GDPR;
- the disclosure pursuant to Art. 6 para. 1 sent. 1 lit. f GDPR is necessary for the establishment, exercise or defense of legal claims and there is no reason to assume that you have an overriding interest worthy of protection in not disclosing your data;
- a legal obligation exists for the transmission pursuant to Art. 6 para. 1 sent. 1 lit. c GDPR; and/or
- this is necessary for fulfilling a contractual relationship with the person concerned in accordance with Art. 6 para. 1 sent. 1 lit. b GDPR.

In all other cases, personal data will not be disclosed to third parties.

#### 4. Cookies

We use cookies on our website. Cookies are small packets of information that are exchanged between the server of our firm's website and your browser. They are placed on your internet-enabled device (PC, notebook, tablet, smartphone etc.) whenever you visit our website. Cookies do not damage your end devices, they do not contain any viruses or other malware. The cookies store information related to your specific end device. However, we cannot obtain knowledge of your identity.



In general, cookies are accepted in accordance with the basic settings of the browser. The browser settings can be adjusted so that the cookies either are not accepted on the devices being used or a special notification banner appears before a new cookie is placed. However, please note that you may not be able to use all features of the website optimally if cookies are deactivated.

Cookies are used on our website to make the use of the firm's website more comfortable for users. Hence, for example, Session cookies allow the website operator to analyse the actions of a user, e.g. whether a user already visited individual pages of the website. The Session cookies will be deleted automatically when the user leaves the website.

Temporary cookies are used to improve the user-friendliness of our website. They are temporarily stored on your end device for a specified period of time. When you visit our website again, the system will automatically recognize that you already accessed the website previously and which information and settings were entered at the time so that you will not have to enter them again.

In addition, cookies are used to analyse access to the website for statistical purposes and to improve the content offered on the website. These cookies allow the system to automatically recognize that you already accessed the website before. The cookies are deleted automatically after a specified period of time.

The data processed by cookies is required for the above-mentioned purposes in order to protect our legitimate interests pursuant to Art. 6 para. 1 sent. 1 lit. f GDPR.

## 5. Your rights

Within the meaning of the General Data Protection Regulation, you, as the "person concerned", have the following rights with respect to the processing of your personal data when you visit our website:

#### 6.1 Information

You may request information as to whether we process your personal data. There is no right to obtain information if the disclosure of such requested information would be in violation of the obligation to maintain secrecy according to Section 57 para. 1 of the German Tax Consultancy Act (StBerG) or the information needs to be kept secret for other



reasons, in particular with respect to an overriding legitimate interest of a third party. In deviation hereof, an obligation to provide information may exist if your interests override the interest to maintain secrecy, in particular if there is the risk of loss. In addition, the right to obtain information is excluded if the data were stored only because they may not be deleted based on legal or statutory periods of retention or because the data are needed for reasons of data security or data protection controls and the provision of the information would necessitate disproportionately high work/costs and the processing for other purposes is excluded by appropriate technical and organizational measures. If the right to obtain information is not excluded in your case and we process your personal information, you can request the following information:

- purpose of processing,
- categories of the personal data processed,
- recipients or categories of recipients, to whom your personal information is disclosed,
   in particular with regard to recipients in third countries,
- if possible, the planned storage period of your personal data or, if this is not possible, the criteria for setting the storage period,
- the existence of a right to demand the correction or deletion or restriction of the processing of your personal information or a right to object to such processing of your personal data,
- the existence of a right to complain to the supervisory authority for data protection,
- the information available about the origin of the data if the data were not collected from you as the person concerned,
- if applicable, the existence of automated decision-making, including profiling, and meaningful information about the logic involved as well as the scope and intended effects of automated decision-making,
- if the personal data processed are transmitted to recipients in third countries, to the extent that there exists no decision by the EU Commission regarding the adequacy of



the level of protection pursuant to Art. 45 para. 3 GDPR, information as to which appropriate safeguards have been provided for protecting the personal data pursuant to Art. 46 para. 2 GDPR.

#### 6.2 Rectification and completion

If you determine that we have inaccurate personal information about you, you may demand that we immediately rectify such inaccurate personal data. In the event that your personal data are incomplete, you may demand that we complete such information.

#### 6.3 Erasure

You have the right to obtain the erasure of personal data ("right to be forgotten") provided that the processing is not necessary for exercising the right of freedom of expression and the right to information or for complying with a legal obligation or performing a task carried out in the public interest and/or for one of the reasons stated below:

- The personal data are no longer necessary for the purpose for which it was collected.
- You withdraw your consent, on which the processing was based.
- You object to the processing of your personal data, which we made public.
- You object to the processing of personal information which we did not make public and there are no overriding legitimate grounds for the processing.
- Your personal information was unlawfully processed.
- The personal data have to be erased in order to comply with a legal obligation, to which we are subject.

In the event of legal non-automated processing of data, there is no right to erasure if compliance with such request for erasure would not be possible or unreasonable due to the special type of storage and your interest in the erasure is negligible. In this case, erasure is replaced by a restriction of the processing.

## 6.4 Restriction of the processing

You may demand that the processing of your personal data be restricted if one of the following reasons applies:



- You dispute the accuracy of the personal data. In this case, the restriction of processing may be demanded for the period of time that we need to check the accuracy of the data.
- The processing is unlawful and, instead of deletion, you demand that the use of your personal data be restricted.
- We no longer need your personal data for the purpose of processing; however, you need the data for the establishment, exercise or defense of legal claims.
- You have objected to the processing pursuant to Art. 21 para. 1 GDPR. The restriction
  of processing can be demanded until it is determined that our legitimate reasons
  override your grounds.

Restriction of the processing means that your personal data may only be processed with your consent or for the establishment, exercise or defense of legal claims or to protect the rights of another natural person or legal body or for reasons of substantial public interest. We are obligated to inform you before we cancel the restriction.

#### 6.5 Data portability

You have a right to data portability provided that the processing is based on your consent (Art. 6 para. 1 sent. 1 lit. a or Art. 9 para. 2 lit. a GDPR) or on a contract, to which you are a contracting party, and the processing is performed with the help of automated processes. In this case, the right to data portability includes the following rights, provided the rights and freedoms or other persons are not affected: you may demand that we provide to you the personal data you made available to us in a structured, commonly used and machine readable format. You have the right to transmit the data to another controller without any hindrance on our part. If technically feasible, you may demand that we transmit your personal data directly to another controller.

# 6.6 Objection

To the extent that the processing is based on Art. 6 para. 1 sent. 1 lit. e GDPR (for the performance of a task carried out in the public interest or in the exercise of official authority) or Art. 6 para. 1 sent. 1 lit. f GDPR (legitimate interests pursued by the controller or by a third party), you have the right to object to the processing of your personal data



at any time for reasons arising from your special situation. This also applies for profiling based on Art. 6 para. 1 sent. 1 lit. e or lit. f GDPR. We will no longer process your personal data after you have exercised your right to object, unless we can put forth compelling reasons worthy of protection for the processing that override your interest, rights and freedoms or the processing serves the establishment, exercise or defense of legal claims.

You may object at any time to the processing of your personal data for the purpose of direct marketing. This also applies for profiling connected to such direct marketing. We will no longer process your personal data for the purpose of direct marketing after you have exercised your right to object.

You may notify us of your objection by phone, email, fax or by sending an informal notification of objection to our firm's mailing address (see above).

#### 6.7 Revocation of consent

You have the right to revoke at any time the consent granted with effect for the future. Such revocation can be submitted by phone, email, fax or by sending an informal notification of revocation to our firm's mailing address (see above). Such revocation shall not affect the legality of the data processing performed on the basis of the consent up to the receipt of the revocation. The data processing that was based exclusively on your consent will be stopped when the revocation is received.

#### 6.8 Complaints

If you believe that the processing of your personal data is unlawful, you can submit a complaint with the supervisory authority for data protection responsible for your place of residence or place of employment or the place of the alleged breach.

## 7. Date and updates to our Privacy Policy

This Privacy Policy is dated 24 May 2018. We reserve the right to update our Privacy Policy at any time to improve the data protection or to adapt it to changes required by the authorities or applicable laws.