

## Data Privacy Policy

### 1. Data Controller Name and Contact Information

The following Data Privacy Policy informs you about the processing of personal data on the website of:

Tax Law Firm Schmidt Irmela Schmidt, Choriner Str. 63, D-10435 Berlin,  
[info@steuerrechtskanzlei-schmidt.de](mailto:info@steuerrechtskanzlei-schmidt.de), phone no. 030 – 484 78 288.

### 2. Scope and Purpose of the Processing of Personal Data

#### 2.1 Accessing the Website

When the [www.steuerrechtskanzlei-schmidt.de](http://www.steuerrechtskanzlei-schmidt.de) website is accessed, the internet browser the visitor is using automatically sends data to the website's server which then temporarily holds those data in a log file. Until automatic erasure, the categories of data below are stored without further entry by the visitor being necessary:

- IP address of the user's end device,
- date and time of access by the user,
- name and URL of the webpage accessed by the user,
- the website from which the user reached our law firm's website (also referred to as referrer URL),
- internet browser and operating system of the end device and the name of the visitor's access provider.

The processing of these personal data is justified pursuant to Art. 6 Para. 1 Sentence 1 lit. f) GDPR. The law firm has a legitimate interest in the processing of data for the purpose of

- ensuring fast loading times for our law firm's website,
- enabling convenient user-friendly website usage,
- verifying and ensuring that systems are stable and secure and
- facilitating and improving website administration.

Processing will specifically not be performed for the purpose of obtaining any kind of knowledge about the visitor of the website himself or herself.

### 3. Disclosure of Data

Personal data may be disclosed to third parties where

- pursuant to Art. 6 Para. 1 Sentence 1 lit. a) GDPR the data subject has explicitly given his or her consent,
- disclosure pursuant to Art. 6 Para. 1 Sentence 1 lit. f) GDPR is necessary for the establishment, exercise or defence of legal claims and where there seems to be no reason to assume that the data subject has an overriding and legitimate interest in preventing the transfer of his or her data,
- pursuant to Art. 6 Para. 1 Sentence 1 lit. c) GDPR data transfer is necessary for compliance with a legal obligation and/or
- pursuant to Art. 6 Para. 1 Sentence 1 lit. b) GDPR this is necessary for the performance of a contract to which the data subject is party.

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

## **4. Your Rights as Data Subject**

To the extent that your personal data may be processed when you access our website, you have the following rights as a "data subject" in the sense of the GDPR:

### **4.1 Access**

You can request from us the confirmation as to whether or not personal data are being processed by us. This right of access does not apply if provision of the information asked for would infringe the duty of confidentiality pursuant to Section 57 StBerG [German Tax Consulting Law] or where the information must be kept in confidence for other reasons, in particular due to an overriding legitimate interest of a third party. In derogation of this there may be an obligation to provide the information if, in particular in the light of impending or imminent damage, your interests override the interest in maintaining secrecy. The right of access shall also be excluded if the data are only held because they may not be erased due to retention periods prescribed by law or articles of association or exclusively serve the purposes of data protection or the control of data protection, to the extent that the provision of information would involve disproportionate effort and where processing for other purposes has been excluded by suitable technical and organisational measures. Where the right of access is not excluded in your case and your personal data are undergoing processing by us, you have the right to obtain from us the following:

- the purposes of the processing,
- the categories of personal data undergoing processing,
- the recipients or categories of recipients to whom your personal data have been disclosed, in particular if the recipients are in third countries,
- where possible the envisaged period for which the personal data will be stored or, if not possible, the criteria used to determine that period,
- the existence of the right to request rectification or erasure of personal data or restriction of processing of data concerning you or the right to object to such processing,
- the right to lodge a complaint with a supervisory authority for data protection,
- where the personal data were not collected from you as the data subject, any available information as to their source,
- where applicable the existence of automated decision-making, including profiling and meaningful information about the logic involved as well as the significance and the envisaged consequences of such automated decision-making,
- where personal data are transferred to a recipient in a third country, and in the absence of a decision of the EU Commission regarding the adequacy of the protection level according to Art. 45 Para. 3 GDPR, information as to which appropriate safeguards pursuant Art. 46 Para. 2 GDPR for the protection of personal data are in place.

### **4.2 Rectification and Completion**

If you should find that we have received inaccurate personal data about you, you have the right to have these inaccurate data rectified by us without undue delay. If personal data concerning you are incomplete, you can demand to have them completed.

### **4.3 Erasure**

You have the right to obtain erasure ("right to be forgotten"), to the extent that the processing is not necessary for exercising the right of freedom of expression, the right of information or for compliance with a legal obligation or for the performance of a task carried out in the public interest and one of the following reasons applies:

- The personal data are no longer necessary for the purposes for which they were processed.
- The sole legal justification for the processing was your consent which you have since withdrawn.

- You have objected to the processing of your personal data which we have made public.
- You have objected to the processing of personal data which we have not made public and there are no other overriding legitimate reasons for the processing.
- Your personal data have been unlawfully processed.
- Erasure of your personal data is required for compliance with a legal obligation to which we are subject.

There is no right to erasure in cases of lawful processing by not automated means where erasure is impossible due to the type of storage or would require disproportionate effort and you have only a minor interest in erasure. In this case, the right to erasure shall be replaced by the right to restriction of the processing.

#### **4.4 Restriction of Processing**

You have the right to demand from us the restriction of processing, where one of the following reasons apply:

- You contest the accuracy of the personal data. In this case you can demand restriction of processing for a period which enables us to verify the accuracy of the data.
- The processing is unlawful and instead of erasure you request restriction of the use of your personal data.
- Your personal data are no longer needed by us for the purposes of processing, but which you still require for establishing, exercising or defending legal claims.
- You have objected pursuant to Art. 21 Para. 1 GDPR. Restriction of processing can be obtained for as long as it has not been verified whether our legitimate reasons override your reasons.

Restriction of processing means that the personal data may only be processed with your consent or for establishing, exercising or defending legal claims or for the protection of the rights of another person or legal entity or for reasons of important public interest. We are obliged to inform you before the restriction on processing is lifted by us.

#### **4.5 Portability**

You have a right to data portability, where the processing is based on your consent (Art. 6 Para. 1 Sentence 1 lit. a) or Art. 9 Para. 2 lit. a) GDPR) or on a contract to which you are party and the processing is performed by automatic means. In this case the right to data portability comprises the following rights, unless this would adversely affect the rights and freedoms of others:

You can request from us that we transmit the personal data which you have provided to us, in a structured and commonly used machine-readable format. You have the right to transmit those data to another controller without hindrance from us. To the extent technically feasible you can request us to directly transmit your personal data to another controller.

#### **4.6 Objection**

Where the processing is based on Art. 6 Para. 1 Sentence 1 lit. e) GDPR (performance of a task carried out in the public interest or in the exercise of official authority) or on Art. 6 Para. 1 Sentence 1 lit. f) GDPR (legitimate interest of the controller or a third party), you have the right to object on grounds relating to your particular situation, at any time, to processing of personal data concerning you. This also applies to any profiling based on Art. 6 Para. 1 Sentence 1 lit. e) or lit. f) GDPR. After you have exercised your right to object, we will no longer process your personal data, unless we can provide proof of compelling legitimate reasons for the processing which override your interests, rights and freedoms, or the processing serves the purpose of establishing, exercising or defending legal claims.

You can object at any time to processing of personal data concerning you for direct marketing purposes. The same applies to profiling to the extent that it is related to such direct marketing. After you have exercised this right to object we will no longer use the personal data in question for direct marketing purposes.

You can communicate the objection to us in an informal manner by phone, email or by letter to our law firm's postal address stated at the top of this Data Privacy Policy.

#### **4.7 Withdrawal of Consent**

You have the right to withdraw at any time any consent given with effect for the future. The withdrawal of consent can be communicated in an informal manner by phone, email, or by letter to our postal address. The withdrawal of consent shall not affect the lawfulness of data processing which was based on consent prior to our receiving your withdrawal. After receipt of your withdrawal the data processing exclusively authorised by your consent will be discontinued.

#### **4.8 Complaint**

If you are of the opinion that the processing of the data concerning you is unlawful, you can lodge a complaint with a supervisory authority for data protection which is responsible for the place of your habitual residence, place of work or place of the alleged infringement.

#### **5. Version and Updates of this Data Privacy Policy**

This Data Privacy Policy has the version 20 May 2018. We reserve the right to update this Data Privacy Policy at any time with a view to improving data protection and/or adapting it to varying administrative practice or evolving case law.