

## **Personal Data Processing Notice to Clients of bnt consulting, s.r.o.**

bnt consulting, s.r.o., ID No. 27127745, with its seat at Na příkopě 859/22, Prague 1, entered in the Commercial Register kept by the Prague Municipal Court in Section C, File No. 98341 – hereinafter "**bnt**" is processing personal data in the pursuit of its business, i.e., the provision of tax advisory services.

bnt in its capacity as the controller of personal data made available to it based on an agreement with its client hereby undertakes that it will always treat such data in accordance with the applicable law, i.e., in particular, Act No. 523/1992 Coll. (the Czech Tax Advisory Act) and Regulation (EU) 2016/679 of the European Parliament and the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

### **Purpose and duration of the data processing**

bnt will process the personal data for the following purposes:

- for the purposes of preparing tax statements, returns, and reports, and providing other tax advice in the course of performance under the agreement with the client, for as long as bnt acts as the client's tax advisor;
  - for recording-keeping purposes (i.e., as a part of bnt's files), based on bnt's justified interest, for as long as bnt acts as the client's tax advisor and beyond that for no more than 10 years from the moment in which bnt ceased to provide tax advisory services to the client (with a view to the preclusive periods in tax proceedings) plus one additional year (with a view to the possibility of claims brought belatedly by the client); this time period shall be stayed if and when the client brings a claim for damages caused in connection with the tax advice against bnt or any official body or other entity, of if bnt has reasons to suspect that the client may bring such a claim;
  - for the purposes of discharging legal duties of bnt, on the basis of duties arising from, in particular, the AML Act, the Accounting Act (Act No. 563/1991 Coll., as amended), or the VAT Act (Act No. 235/2004 Coll., as amended), in each case for as long as set out in the relevant regulation or law, but for no more than 10 years from the moment in which bnt ceased to provide tax advisory services to the client;
  - for the purposes of offering the client additional services which bnt is able to provide, on the basis of legitimate interest in the promotion of one's own services, for as long as bnt acts as the client's tax advisor and for an additional 10 years thereafter;
- Personal data is understood to mean the personal data of the client (in the case of a natural person) and the identifiers and contact data of the statutory representatives of the client (in the case of a legal entity), as well as identifiers, information on commercial transactions, and such other data as is necessary to determine the tax obligation of the client, and as relates to third parties whose personal data is contained in the material used to provide tax advisory services (such as family members or employees of the client).

### **Recipients of personal data**

Depending on the client's instructions, the above-mentioned personal data may be disclosed to the financial and customs authorities, the Czech Social Security Administration, health insurers, the Czech Statistical Office, and other entities as per the client's instructions. The personal data may also be passed on to persons in a contractual relationship with bnt who are bound by commitment to secrecy or NDA and who provide and manage the information system for bnt, and to professional advisors: attorneys-at-law (*advokáti*), chartered accountants (*auditoři*), and tax advisors.

### **Client's rights**

Data subjects have the right to demand access to their personal data which is being processed, i.e., in particular, to obtain information on the processing or, as the case may be, copies of the personal data concerning them; the right to rectification of personal data which is being processed and which concerns them, if the data is inaccurate or outdated; the right to object against the processing of personal data concerning them, if the processing is based on legitimate interest or serves the purposes of direct marketing; the right to demand the erasure of personal data concerning them, especially if there exists no legal basis for the processing; the right to demand that the processing of personal data concerning them be restricted, especially if they seek the rectification of said data or if they brought an objection against the processing; these rights can be raised with bnt via (among other channels) e-mail: [gdpr.cz@bnt.eu](mailto:gdpr.cz@bnt.eu). However, the provision of information on the personal data which is being processed, and the way in which data subjects exercise their rights, must not be in conflict with the tax advisor's duty to secrecy under the law.

Data subjects may moreover lodge a complaint with the Czech Data Protection Office (*Úřadu pro ochranu osobních údajů*) against the processing of their personal data by bnt.

The client has the right to obtain the data which it made available to bnt and which bnt has been processing electronically for preparing tax statements, returns, and reports and for providing other tax advice, in a commonly used, structured, and machine-readable format.

Additional information on the rights of clients can be found on the website of the Czech Data Protection Office (*Úřad pro ochranu osobních údajů*) at <https://www.uoou.cz/6-prava-subjektu-udaj/d-27276>.

In those cases in which bnt performs payroll and financial accounting for the client, it does so in the capacity of a data processor rather than a data controller. In those cases, the agreement with the client will set out the details regarding the way in which the client's personal data should be handled.

This Data Processing Notice was drawn up following the Data Protection Methodology which applies to members of the Czech Chamber of Tax Advisors.

**May 2018**