

## General information on data processing for clients in accordance with Article 13 of the GDPR

Controller: **GTK GINSTER • THEIS • KLEIN & PARTNER mbB**  
Wirtschaftsprüfer • Steuerberater • Rechtsanwälte  
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Data Protection Officer: **Stefan Liebert**  
Certified Data Protection Specialist (DEKRA)  
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### 1. Purpose of the collection, processing and use of data

Tax consultancy, business consultancy, auditing and legal consultancy activities with the collection, processing, use and, where applicable, transmission of personal data for the purpose of legal advice, preparation or execution of financial accounting, payroll accounting, annual accounts, tax returns, participation and advice in relation to company tax audits, consultancy in tax, legal and commercial/economic matters, audits and for the purpose of legal advice and representation with regard to disputes both in and out of court.

### 2. Legal basis for the processing

The legal basis for the processing of our tax consultancy clients' personal data is founded on Paragraph 11 of the German Tax Consulting Law (StBerG), under which personal data are collected and also processed and used for the purpose of future procedures insofar as this is necessary to perform the duties/assignments in accordance with the Tax Consulting Law.

For all other purposes, the processing of personal data is based on Article 6, Paragraph 1 b) of the GDPR, under which such processing is permitted for the performance of a contract with the data subject.

### 3. Recipients or categories of recipients to whom the data are communicated

Fundamentally, we do not pass on any of our clients' personal data to third parties, unless such disclosure is absolutely necessary due to legal regulations or for the performance of assignments. In this case, the data subjects shall be informed accordingly insofar as they are not already aware of this.

The recipients internally are relevant clerical staff as well as external data centres (e.g. DATEV eG), financial authorities, social insurance agencies, external bodies depending on the individual case, such as opposing parties, their counsel/legal representatives, insurers of the persons involved, courts, bailiffs and banking institutions for payment transactions.

[www.gtkp.de](http://www.gtkp.de)

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WIRTSCHAFTSPRÜFER  
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**GTK**  
**GINSTER • THEIS • KLEIN**  
**& PARTNER mbB**  
Wirtschaftsprüfer  
Steuerberater • Rechtsanwälte

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**Christopher Gick\*\***  
Diplom-Kaufmann • Steuerberater

#### Fachberater (DStV e.V.):

**Anja Fellmann**  
Controlling und Finanzwirtschaft

**Frank Ginster**  
Restrukturierung und  
Unternehmensplanung

**Thomas Klaiber**  
Unternehmensnachfolge

#### Zertifikate (IFU/ISM gGmbH):

**Adem Göksal**  
Immobilienbesteuerung und  
Immobilienverwaltung

USt-ID-Nr. DE 814 174 239  
RegG AG Essen PR 1362

\* Angestellte nach § 58 StBerG  
\*\* Freie Mitarbeiter

#### Bankverbindung:

**Volksbank Köln Bonn eG**  
IBAN DE47 3806 0186 0710 8100 28  
BIC GENODE33

**Volksbank Rhein-Erft-Köln eG**  
IBAN DE36 3706 2365 0033 0810 14  
BIC GENODE33

**Kreissparkasse Köln**  
IBAN DE32 3705 0299 0160 0000 76  
BIC COKS33

**DB Privat- und Firmenkundenbank AG**  
IBAN DE38 3707 0024 0394 5573 00  
BIC DEUTDE33

**Sparkasse KölnBonn**  
IBAN DE24 3705 0198 1932 1713 07  
BIC COLS33

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Also, with the consent of the data subjects, assessment of the financial position (BWA, OPOS etc.) to banks, credit agencies and collection service providers (e.g. Creditreform).

#### **4. Transmission of data to third countries**

Transmission of the data to countries outside the EU or EEA (third countries) is not planned.

#### **5. Storage period for personal data**

Fundamentally, we delete the data when the purpose for which the data were collected has ceased, e.g. on termination of a contractual relationship, insofar as such deletion is not precluded by any statutory retention obligations. If deletion is not possible, e.g. data stored in an electronic archive system, these are blocked to prevent further processing.

The storage period and deletion deadline for clients' data depend on the type of data. We keep a precise list of the data categories and data typed processed by us in an electronic directory of the processing activities in accordance with Article 30 GDPR, which we are happy to provide on request.

Data that we need to assert, exercise or defend legal claims are not deleted by us in accordance with Article 17, Paragraph 3 e) of the GDPR.

#### **6. Right to access, rectification, erasure and restriction of processing**

You have the right to obtain information on your personal data stored with us at any time. You also have the right to the rectification, blocking or, apart from the prescribed storage of data for business transactions, the erasure of your personal data.

To enable the blocking of data to be considered at any time, these data have to be held in a lock file for monitoring purposes. You can also request the erasure of the data insofar as this is not precluded by any statutory retention obligation. If such an obligation does exist, we will block your data on request.

#### **7. Consent**

You can make changes or revoke your consent with effect for the future by notifying us accordingly.

#### **8. Provision of personal data**

The client or the data subject is obliged, for performance of the contract/assignment, to provide personal data to the extent necessary for the fulfilment of such contract/assignment. It is the responsibility of the client in this regard to provide GTK and/or the controller only with that data required for the performance of the contract (data minimisation principle).

#### **9. Right to complain to the supervisory authority**

You have the right to complain to the data protection supervisory authority and obtain information from the authority about your rights under the Federal Data Protection Law (BDSG) and other data protection regulations, including the General Data Protection Regulation (GDPR). The supervisory authority is also the contact point for complaints regarding the processing of personal data.



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Wirtschaftsprüfer  
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Competent supervisory authority for North Rhine-Westphalia:

Landesbeauftragte für Datenschutz und Informationsfreiheit

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