

# GRAHAM, SMITH & PARTNERS

## Graham Smith & Partners International Tax Counsel

### Privacy statement

At Graham Smith & Partners International Tax Counsel (hereafter GSP) we take our responsibility to protect your personal information seriously and we have taken appropriate measures to secure it.

We only gather and store your personal information if and to the extent that we are legally obligated to in order to provide our services.

In the following statement you can read more about how we gather, use, share and secure your personal information.

#### **1. Gathering and processing of personal information**

We obtain your personal information if you choose to provide this to us – for instance by filling in the contact form on our website, or engaging us for services. We do not use your personal information for any other purposes than those for which you provide it to us, unless we have obtained specific permission from you or if we have a legal or professional obligation.

Under Dutch law GSP is permitted to process personal information provided that we have legal grounds to do so. Dutch law requires us to inform you as to those grounds. When processing your personal information we act on the basis of one (or more) of the following legal grounds:

- Execution of an engagement: if and when (and to the extent that) your personal information is required to fulfil our engagement adequately.
- Legal requirement: if and when we are required to process your personal information to comply with a legal requirement, such as the preparation of an advice or tax return, or to provide information to a government or law enforcement authority.
- Legitimate interest: we can process your personal information to protect our legitimate interests, unless your interests prevail.
- Authorisation: we may ask you permission to process specific personal information. In such situation we will only process relevant personal information. You can withdraw your permission at any moment by contacting us.

GSP only gathers special personal information when the persons involved provide this voluntarily or if the gathering of this information is required and/or permitted on the basis of legal requirements.

The term “special personal information” pertains to race, ethnicity, political persuasion, religious persuasion, health, criminal record etc. Consider the provision of such information carefully, and provide such information only if you grant authority to us to process this information for legitimate grounds. If you are not sure whether the provision of this special personal information to us is required or relevant for a specific purpose please contact us.

# GRAHAM, SMITH & PARTNERS

It is not our policy to gather, store or process information relating to children under the age of 16, unless this is required in the course of a specific engagement.

## **1.1 Website**

Your visits to our website are anonymous; we do not record, store or log any personal data such as IP addresses through cookies or other log-on records.

If you fill in the contact form on our website your information will only be used to respond to your message. After processing your request your personal information will be deleted, unless there are specific reasons (such as follow-up) to store your information.

At no time will we provide, sell or otherwise share your personal information provided through our contact form with third parties unless you have specifically asked us to do so.

Our website may contain links to third-party websites to which this privacy statement does not apply. We therefore recommend you to review the privacy statement of any other website prior to providing personal information.

## **1.2 Services**

In the course of a specific engagement we may process personal information, such as:

- First and last name
- Gender
- Birth date
- Birth place
- Address information
- Telephone number
- Email address
- Additional personal information provided in the course of an engagement
- Personal Tax Identification Number (“Burger Service Nummer” or “BSN”)

## **2. Sharing of personal information**

GSP will not sell or otherwise share personal information, unless we have a legal obligation to do so or if this is required in the course of an engagement. GSP only uses reputable third parties for processing personal information. We only provide personal information to these third parties if they comply with the relevant privacy legislation. We will only provide such information as they require to provide their services.

GSP may share personal information to comply with legitimate requests of governmental institutions, courts or law-enforcement authorities or when this is required or reasonable in order to comply with existing legislation, court orders or judgements or government regulations.

### 3. Storing of personal information

GSP will not store your information for a longer period of time than necessary to reach the objective for which your personal information has been gathered, unless we have a legal obligation to store specific information for a longer period of time.

### 4. Your rights

If you have provided personal information to GSP you are entitled to:

***Right of Access.*** You have the right to obtain from GSP confirmation as to whether or not your personal data has been or is being processed, and, where that is the case, access to that personal data.

***Right to Rectification.*** You have the right to require GSP to rectify inaccurate personal data and the right to provide additional personal data to complete any incomplete personal data.

***Right to Erasure (“Right to be Forgotten”).*** In certain cases, you have the right to require GSP to delete your personal data.

***Right to Restriction of Processing.*** You have the right to require GSP to restrict processing applicable for a certain period and/or for certain situations.

***Right to Data Portability.*** You have the right to receive your personal data from GSP in a structured format and you have the right to transfer or have transferred such personal data to a third party designated by you.

***Right to Object.*** In certain cases, you have the right to object to the processing of your personal data, including with regards to profiling. You have the right to object to further processing of your personal data to the extent that they have been collected for direct marketing purposes.

***Right to be Not Subject to Automated Individual Decision-Making.*** You have the right to not be subject to a decision based solely on automated processing.

***Right to Filing Complaints.*** You have the right to file complaints about the processing of your personal data with the relevant data protection officer at GSP.

***Right to Compensation of Damages.*** If GSP contravenes the applicable legislation on processing of (your) personal data, you have the right to claim damages from GSP for any damages such breach may have caused you. These requests must be made by registered mail. We may, as the case may require, ask you to specifically identify yourself in order to assess the legitimacy of your request. We will take any reasonable and practical measure to comply with your request, provided that this is in compliance with applicable laws and (professional) regulations.

You are entitled to file a complaint with the Dutch Privacy Authorities (*Autoriteit Persoonsgegevens*) if you feel that we are not compliant with the Dutch privacy laws and regulations.

## GRAHAM, SMITH & PARTNERS

### 5. Security

GSP has taken appropriate measures to prevent abuse, loss, unauthorized access or amendment and destruction of your personal information. We can however not provide you with a guarantee against all possible threats. We will to the best of our ability ensure that only persons with a legitimate and legally permitted interest will have access to your personal information. If at any time you are concerned about our security we request you to contact us.

*Contact: if you have any questions or remarks about our Privacy Policy or this Privacy Statement you can contact us at our general telephone number or through [dpo@grahamsmith.com](mailto:dpo@grahamsmith.com)*

**Amsterdam, May 23, 2018**