

Privacy policy for clients and interested persons

This statement describes how **cSt causa Steuerberatungs GmbH, Börsegasse 12/1, 1010 Vienna and cSt viso Steuerberatungs GmbH, Börsegasse 12/1, 1010 Vienna**, ("we") process your personal data. The declaration is addressed to our existing and former clients, prospects and potential future clients, as well as their respective shareholders, governing bodies and other employees.

1. Purposes of data processing

We will process your personal data for the following purposes:

- for the establishment, administration and execution of the business relationship;
- to strengthen the existing client relationship or to establish a new client relationship or to approach prospective clients, including information about current legal developments and our range of services (marketing);
- in the case of a commission already assigned for the purpose of internal organisation and for the claims management of the firm;

further, if commissioned by the client:

- to carry out payroll accounting for clients (including monthly payroll, monthly and annual reports to authorities, etc.);
- to carry out financial and business accounting for clients;
- to carry out advisory and representation activities in the field of tax law and economic affairs;
- for advice and representation in matters of social security contributions, insurance and social benefits,
- to represent before the administrative court and administrative authorities and before legally recognised churches and religious communities for contribution matters and before any other governmental institution; and
- for general advice and for the acceptance of fiduciary duties and for the administration of assets within the scope of authorisation of § 2 WTBG 2017,
- as well as for any assigned task according to § 2 WTBG 2017

As far as we collect your personal data directly from you, the provision of your data is always voluntary. However, the fulfillment of our commission – in parts or completely - may not be accomplished if you do not provide your personal information.

2. Processed data categories

For the purposes described above, we process the following categories of personal data on the legal basis described in the following paragraph:

- Master data and civil status data for clients and their relatives
- Data for controlling of marketing activities
- Data in connection with a possible group structure
- Company-specific data of the client for the fulfillment of legal reporting obligations

- Data in connection with book-keeping and accounting on behalf of the client
- Data in connection with the preparation of tax returns on behalf of the client
- Data in connection with the execution of due diligences on behalf of the client
- Data in the context of business evaluations on behalf of the client
- Data in connection with the execution of payment transactions on behalf of the client
- Data in connection with the execution of the dunning process on behalf of the client
- Data for the provision of ASP services
- Data in connection with tax advice and special consulting including legal remedies BFG and VwGH
- Data in connection with financial criminal law counselling and defense
- Data in connection with the support of judicial financial criminal proceedings according to § 199 FinStrG
- Data in connection with accompanying as a person of trust
- Data in connection with contacts (bodies and other employees) at the client
- Data in connection with external general management
- Data in connection with the Foundation Board and the Supervisory Board
- Data in connection with third parties involved in the service provision, including information on the nature of their involvement
- Activity recording data required for client billing
- Debtor management
- Cost accounting
- Special G / L transactions (e.g. specific allowance for bad debts, notes receivable, down payment, bank guarantee)
- Service-specific expenses and revenues
- Master data of suppliers to the client
- Contact persons (bodies and other employees) at the supplier
- Terms of delivery and services
- Data to insure the delivery or service and to finance it
- Financing and payment terms
- Data for dunning and claims
- Master data of partners and associates of the client
- Data in connection with the partnership
- Master data in connection with cooperation partners of the client
- Data in connection with the contractual relationship
- Master data of employees
- Data of employees for the fulfillment of social security obligations
- Data of employees for the fulfillment of employment obligations
- Data of employees to ensure labour rights
- Data of employees in relation to employment pension plans in accordance with BMVG
- Data of employees in relation to employment contracts
- Data of employees in connection with timekeeping
- Data of employees in connection with payroll calculation / salary bracket / payroll accounting
- Data of employees in connection with the calculation of provisions
- Data of employees in connection with the internal organisation

- Data of employees in connection with staff training
- Date in connection with the appointment / termination of a group function
- Data concerning the prevention of the execution of a function (only for function owners)
- Legal and contractual basis of the calculation of the function compensation (only for function owners)
- Data in connection with the client's investors
- All information on the establishment of employment contracts within the meaning of § 2 (3) (1) WTBG 2017

3. Legal basis of processing

If you are a prospective customer or potential future client, we will only use your contact data for the purpose of direct mailing by electronic mail or telephone contact with your consent in accordance with Art. 6 para. 1 lit. a of the General Data Protection Regulation ("Datenschutzgrundverordnung" - "DSGVO").

If you are an existing client, we will process your personal data in order to fulfill the contract concluded with you (Article 6 (1) (b) DSGVO).

In addition, we will process your personal data on the basis of our predominant legitimate interest to achieve the purposes mentioned under point 1 (Article 6 (1) f DSGVO) and on the legal basis of the WTBG 2017 (Article 9 (2) lit. g DSGVO).

4. Transmission of your personal data

Where compulsory for the purposes stated under point 1, we will forward your personal data to the following recipients:

- IT service providers contracted by us as well as other service providers in connection with marketing activities,
- Administrative authorities, courts, ministries, outsourced legal entities and public corporations,
- Chartered Accountants for auditing purposes,
- Insurance companies for the conclusion of an insurance contract regarding insurance proceeds or occurrence of the insured event (for example, liability insurance),
- Clients, as far as data of the partners, bodies and other employees of the respective client are concerned,
- Cooperation partners and legal representatives working for us (including lawyers, notaries, tax consultants),
- All other recipients nominated by the client (for example, affiliates of the client),
- Additional personal employee data of our clients in the field of payroll accounting:
 - creditors of the employee as well as other parties involved in any legal action, including voluntary salary cessions for claims,
 - Bodies of workers' council and legal interest groups
 - Insurance companies within the scope of an existing group or individual insurance as well as employee pension funds (MVK),
 - Banks executing payments to employee or third parties,

- Company doctors and pension funds,
- Co-insured and
- Additionally concerning financial and business accounting for clients:
 - Collection companies,
 - Banks on behalf of the client,
 - Factoring companies, assignees and leasing companies.

Some of the above recipients may be outside of Austria or process your personal data outside of Austria. The level of data protection in other countries may not equal that of Austria. We therefore take steps to ensure that all recipients provide an adequate level of data protection. For example, we conclude standard contractual clauses (2010/87 / EC and / or 2004/915 / EC). These are available on request (see point 6).

5. Period of Data Storage

In principle, we store your personal data until the termination of the business relationship in the course of which we have collected your data or until expiry of the applicable statutory limitation and retention periods; in addition, until the termination of any legal disputes in which the data is required as proof. Insofar as you are an existing client, former client, prospective or potential future client or a contact person at one of the aforementioned, we store your personal data for the purpose of marketing until your objection or revocation of your consent, as far as the marketing measure is based on your consent.

6. Your rights in connection with personal data

You may, i.a. (i) obtain information as to whether and which personal data we process about you and obtain copies of such data, (ii) request the correction, addition, or deletion of your personal data, as far as they are incorrect or (iii) require us to restrict the processing of your personal data; (iv) in certain circumstances, oppose the processing of your personal data or revoke your prior consent for processing, with any revocation affecting the legality of the personal data (v) require data portability, as far as you are our client (vi) be informed about the identity of third parties to whom your personal information is transmitted and (vii) file a complaint with the data protection authority. All rights mentioned above are only valid insofar as they do not violate other legal provisions.

7. Contact details

If you have any questions or requests for clarification, please contact us:

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