**INFORMATION CLAUSE**

(for the Customer of the Company, service provider)

In accordance with Regulation (EU) 2016/679 of the European Parliament and of 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 (General Data Protection Regulation) (hereinafter: RODO), I kindly inform you that:

1. **Personal data Administrator:**

The Administrator of your personal data processed within the framework of the contract concluded with the entity you represent is:

SMW TAX ADVISORY Sp. z o.o.

ul. Ruska 37/38, 50-079 Wrocław

tel.: +48 71 335 43 81

e-mail: [smw@smw-taxadvisory.pl](mailto:smw@smw-taxadvisory.pl)

1. **Data protection**

For matters relating to the processing of personal data, including the exercise of rights under the RODO, please contact the Administrator via the email address: [smw@smw-taxadvisory.pl](mailto:smw@smw-taxadvisory.pl)

1. **Purpose and legal basis of processing:**

Your personal data will be processed within the framework of the preparation and execution of the concluded contract. The basis consists of actions to the extent necessary for:

* 1. negotiation, conclusion and performance of the contract to which you are a party and the performance of your obligations thereafter (Article 6(1)(b) of RODO),
  2. fulfilment of a legal obligation by the Administrator (Article 6(1)(c) RODO) with particular reference to the provisions of:
     1. the Act of 5 July 1996 on tax advice,
     2. the Personal Income Tax Act of 26 July 1991,
     3. the Value Added Tax Act of 11 March 2004,
     4. the Act of 13 October 1998 on the social security system,
     5. the Act of 1 March 2018 on the prevention of money laundering and the financing of terrorism;
  3. possible establishment, investigation or defence of claims (Article 6(1)(f) RODO and Article 9(2)(f) RODO),
  4. confirmation of the authenticity and legality of the representation (Article 6(1)(f) RODO),
  5. maintaining contact (Article 6(1)(f) RODO),
  6. implementation of the protection of the Administrator's IT systems (Article 6(1)(f) RODO),
  7. other previously indicated actions in the context of obtaining consent (Article 6(1)(a) RODO).

1. **Data recipients**:

Your data may be disclosed to entities authorised to receive them under applicable laws, which include in particular the tax office, ZUS (Social Insurance Institution), bank, insurance company, postal operator, courier company, law firm, as well as General Inspector of Financial Information (GIIF) and law enforcement agencies. In addition, the recipients of your data will be entities which, on the basis of relevant agreements, process personal data entrusted for processing by the Administrator in connection with the provision of services necessary for the proper functioning of the Administrator (e.g. IT system maintenance).

**V. Transfer of data to third countries or international organisations:**

Your personal data will not be transferred by the Administrator to recipients outside the European Economic Area, except as a result of a contractual necessity confirmed within the framework of a previously obtained consent.

**VI. Data retention period:**

1. to the extent indicated under III 1) in the provision of tax advice, the personal data will be stored for 5 years;
2. to the extent indicated in points III 1), 2), 3), 4) and 5), your personal data will be stored for the period of performance of the contract, including the warranty period, and thereafter for 5 years, counting from the end of the calendar year in which the contract is terminated or expired, subject to the exceptions indicated in the AML/CFT Act of 1 March 2018 - after which they will be deleted;
3. to the extent indicated in point III 6), your personal data will be stored in accordance with the rules on the protection of information systems - after which they will be deleted;
4. to the extent indicated in point III 7) your data will be stored until your consent is revoked or processing is no longer necessary - after which they will be deleted.

**VII. Rights of the person to whom the data relate:**

In relation to the processing of your personal data, in the cases and under the terms of the following provisions of the RODO, you have:

1. the right of access to personal data (Article 15 RODO) insofar as this does not violate the tax advisor's duty of professional secrecy;
2. the right to rectification of data (Article 16 RODO);
3. the right to erasure of data (including the so-called right to be forgotten), subject to Article 17(3) of the RODO;
4. the right to restrict data processing (Article 18 RODO), insofar as this does not violate the tax advisor's duty of professional secrecy;
5. right to the transfer of data (Article 20 RODO);
6. The right to object to the processing (Article 21 RODO);
7. the right to withdraw consent at any time without affecting the lawfulness of the processing carried out on the basis of consent before its withdrawal;
8. the right to lodge a complaint with the supervisory authority, which is the President of the Office for Personal Data Protection.
9. **Information on the requirement/voluntariness of providing data:** 
   1. The provision of your data within the scope defined by the provisions of the Act of 23 April 1964. - Civil Code **taking into account in particular the requirements arising from**:

* the of 5 July 1996 on tax advice,
* the Act of 26 July 1991 on Personal Income Tax,
* the Value Added Tax Act of 11 March 2004,
* the Act of 13 October 1998 on the social security system,
* the Act of 1 March 2018 on the prevention of money laundering and terrorist financing

- is voluntary, but necessary for the conclusion and performance of the contract with the entity of which you are a representative.

* 1. The processing of the data referred to in point VIII 1) will depend on the extent and necessity of their disposal by the Administrator, including the preservation of the integrity of the documents.
  2. It is mandatory for you to provide data to the extent specified by the Administrator in order to implement the provisions of the Act of 1 March 2018 on the prevention of money laundering and terrorist financing.

1. **Data source:**

Your personal data necessary for the negotiation, conclusion and execution of the concluded contract:

* 1. come directly from you or the entity you represent,
  2. may also come from publicly available sources**.**

1. **Monitoring:**

The Administrator, in order to maintain the secrecy of legally protected information and the necessary protection of IT systems, including terminal equipment, carries out monitoring of its IT network while maintaining the secrecy of correspondence and protecting other personal property**.**

1. **Automated decision-making, including profiling:**

Your data is not subject to automated decision-making, including profiling.