

Privacy policy

1. name and contact details of the controller

This privacy policy provides information about the processing of personal data on the law firm website of:

Controller: Beate Kröger, auditing and tax consultancy Beate Kröger

Oberländer Ufer 180-182, 50968 Cologne, 0221 - 93 70 23 - 0, beate.kroeger@wp-kroeger.de

Contact details of the data protection officer:

The firm's data protection officer, Mr Friedrich Kröger, can be contacted at Bayenthalgürtel 38, 50968 Cologne and can be contacted at datenschutz@wp-kroeger.

2 Scope and purpose of the processing of personal data

2.1 Accessing the website

When this website www.wp-kroeger.de is accessed, the internet browser used by the visitor automatically

browser used by the visitor automatically sends data to the server of this website and stores it

stored in a log file for a limited period of time. Until automatic deletion

the following data is stored without further input from the visitor:

- IP address of the visitor's end device,
- Date and time of access by the visitor,
- Name and URL of the page accessed by the visitor,
- Website from which the visitor accesses the law firm's website (so-called referrer URL),
- browser and operating system of the visitor's device and the name of the access provider used by the visitor.

The processing of this personal data is authorised pursuant to Art. 6 para.

The processing of this personal data is justified in accordance with Art. 6 para. 1 sentence 1 letter f) GDPR. The law firm has a

legitimate interest in data processing for the purpose of

- to establish the connection to the law firm's website quickly
- to enable user-friendly use of the website
- recognising and ensuring the security and stability of the systems and
- to facilitate and improve the administration of the website.

The processing is expressly not carried out for the purpose of gaining knowledge about the person

visitor to the website.

2.2 Contact form

Visitors can send messages to the law firm via an online contact form on the website.

lei via an online contact form on the website. In order to receive a reply, it is necessary to provide at least a valid e-mail address.

e-mail address is required. All other information can be provided voluntarily by the person voluntarily. By sending the message via the contact form, the visitor consents to the processing of the personal data transmitted.

processing of the personal data transmitted. The data processing takes place exclusively for the purpose of processing and answering enquiries via the contact form.

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contact form. This is done on the basis of the voluntarily granted consent in accordance with Art. 6 para. 1

sentence 1 letter a) GDPR. The personal data collected for the use of the contact form will be related data are automatically deleted as soon as the enquiry has been dealt with and there are no

reasons for further storage (e.g. subsequent commissioning of our law firm).

our law firm).

2.3 Newsletter

By subscribing to the newsletter, the visitor expressly agrees to the processing of the personal data transmitted.

processing of the personal data transmitted. For the registration

only an e-mail address of the visitor needs to be entered to subscribe to the newsletter.

be entered. The legal basis for the processing of the visitor's personal data

for the purpose of sending newsletters is the consent pursuant to Art. 6 para. 1 sentence 1 letter a) GDPR.

The visitor can unsubscribe from receiving future newsletters at any time. This can be done by sending a corresponding message by email to info@wp-kroeger.de

2.4 What personal data do we process?

The term "personal data" in this document refers to personal data within the meaning of data within the meaning of the definition in Article 4 No. 1 GDPR. This is all information information that relates to an individual (a natural person) and with which that person can be person can be directly or indirectly identified.

As part of our general business activities and for the purpose of providing services to our

for our clients, we generally process contact data such as name, address, telephone number and

telephone number and email address as well as information such as bank details and payment data,

and, where applicable, further information on personal and professional circumstances, insofar as these

play a role in the provision of services.

In many cases, it is not possible or disproportionate within the scope of our activities,

to work with anonymised or pseudonymised data. Also due to legal

professional regulations, we are also obliged to disclose certain personal data of a person

person, e.g. to fulfil obligations under the German Money Laundering Act and professional

legal independence requirements.

2.5 For what purpose do we process personal data and on what legal basis?

legal basis?

As auditors and tax consultants, we process personal data as part of our general business

our general business activities and for the purpose of providing services to our clients in the areas of auditing

clients in the areas of auditing, tax consultancy and management consultancy

(Section 2 WPO) on the basis of one of the legal bases listed below:

(a) fulfilment of contractual obligations (Article 6(1) sentence 1(b) GDPR)

The processing of personal data takes place for the fulfilment of a contract or

the initiation of a contractual relationship with a natural person. The scope and

details of the data processing are set out in the respective contract and, if applicable

the associated order conditions.

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b) Fulfilment of legal requirements (Article 6 para. 1 sentence 1 letter c GDPR)

As an auditor and tax consultant, the law firm is subject to legal requirements which

which may result in an obligation to process personal data (e.g. German

Auditors' Code, professional statutes for auditors/sworn auditors, Money Laundering Act).

law). On the basis of these requirements, the law firm is obliged in particular to properly

and documentation of all services and archives documents and work results in appropriate IT systems.

work results in corresponding IT systems and, where necessary, also in paper form.

form. In order to guarantee our independence as required by professional law, we carry out conflict

conflict checks when accepting orders, which also involve the processing of personal contact data.

data are also processed.

c) Safeguarding legitimate interests (Article 6 (1) sentence 1 letter f GDPR)

The law firm processes personal data as part of its general business operations and for the purpose of

for the purpose of providing services to our clients on the basis of a balancing of interests, provided that the legitimate interests of the data subjects do not prevail.

prevail. A specific interest of the law firm in this case lies primarily in the fulfilment of contractual

contractual obligations towards the clients. The law firm processes personal data

personal data provided by clients only to the extent necessary for the provision of services, only to the extent that this is actually necessary for the provision of services.

In order to protect the legitimate interests of the persons affected by the data processing by the law firm

data processing by the law firm, the fact that the law firm, as an auditor and professional and professional secrecy is subject to mandatory statutory provisions of professional law and professional

professional supervision and is required to provide all services, including the associated processing of personal data, independently.

including the associated processing of personal data, independently, conscientiously and confidentially.

conscientiously and confidentially. All employees of the law firm are trained to comply with data protection

legal requirements and are obliged to maintain the necessary confidentiality. The technical and organisational measures of the law firm for the protection of personal data are ISO 27001-certified.

d) Consent of the data subject (Art. 6 para. 1 sentence 1 lit. a), Art. 7 EU GDPR)

If none of the above-mentioned legal bases according to a) to c) exist, the law firm bases the processing of personal data on the

processing of personal data is based on the informed consent of the data subject, which is expressly

expressly obtained from the data subject.

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3. transfer of data

Personal data is transferred to third parties if

- in accordance with Art. 6 para. 1 sentence 1 letter a) GDPR by the data subject expressly consented to this,

- the disclosure pursuant to Art. 6 para. 1 sentence 1 letter f) GDPR is necessary for the establishment, exercise or defence

exercise or defence of legal claims and there is no reason to assume that the data

there is no reason to assume that the data subject has an overriding interest worthy of protection

in the non-disclosure of their data,

- there is a legal basis for the data transfer pursuant to Art. 6 para. 1 sentence 1 lit. c) GDPR, there is a legal

obligation exists, and/or

- this is necessary for the fulfilment of a contractual relationship with the data subject pursuant to Art. 6 (1) sentence 1 b) GDPR.

relationship with the data subject.

In compliance with the statutory and professional confidentiality obligations, personal data may be

personal data may be disclosed to the following recipients:

- If necessary, authorities, courts or other public bodies in Germany and abroad.
country.

- Other IT service providers and other contract processors strictly for specific purposes, such as

e.g. hosting, cloud services, document destruction, archiving, specialised service providers

(e.g. in the context of tax consultancy mandates), public relations (e.g. dispatch of newsletters, client

newsletters, client information, studies).

When integrating service providers into the firm's data processing procedures, the firm's high data protection standards are

high data protection standards of the law firm are contractually transferred to the service providers. In the case of

data processing relationships in accordance with Art. 28 EU GDPR, legally standardised data protection

standardised data protection contracts are agreed.

Personal data is transferred to countries outside the European Economic Area (EEA).

the European Economic Area (EEA) only takes place if this is necessary in the context of client support

on the basis of consent, for the fulfilment of legal requirements (e.g. professional

requirements (e.g. professional conflict of interest checks) or by engaging processors.

In the case of service providers (including the use of cloud services) outside the EEA the appropriate level of data protection required under EU data protection law by compliance with the requirements of Art. 45 et seq. EU GDPR is guaranteed.

In other cases, personal data will not be passed on to third parties.

4. cookies

Cookies are used on the website. These are data packets that are sent between the exchanged between the server of the law firm's website and the visitor's browser. These are stored by the devices used when visiting the website (PC, notebook, tablet, smartphone, etc.),

tablet, smartphone, etc.). In this respect, cookies cannot cause any damage to the devices used.

damage to the devices used. In particular, they do not contain viruses or other malware.

software. Information is stored in the cookies that results in each case in connection with the specific end device used. The law firm can in no way gain direct tive knowledge of the identity of the visitor to the website.

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Cookies are largely accepted according to the basic browser settings. The browser browser settings can be configured so that cookies are either not accepted on the devices used

not accepted on the devices used, or that a special message is displayed before a new cookie is

a new cookie is created. However, it should be noted that deactivating cookies of cookies may mean that not all functions of the website can be used in the best possible way.

can be used to the full.

The use of cookies serves to make the use of the law firm's website more convenient.

more convenient. For example, session cookies can be used to track whether

whether the visitor has already visited individual pages of the website. After leaving the website

these session cookies are automatically deleted.

Temporary cookies are used to improve user-friendliness. They are stored

stored on the visitor's device for a temporary period. When the

When the website is visited again, it is automatically recognised that the visitor has already page at an earlier point in time and which entries and settings have already been settings were made so that they do not have to be repeated.

Cookies are also used to analyse the visits to the website for statistical purposes and to improve the website.

analyse visits to the website for statistical purposes and to improve the service. These cookies enable

automatically recognise that the website has already been accessed by the visitor when they visit it again.

previously accessed by the visitor. In this case, the cookies are automatically deleted after a the cookies are automatically deleted.

The data processed by cookies is required for the above-mentioned purposes in order to safeguard the legitimate

interests of the law firm in accordance with Art. 6 para. 1 sentence 1 letter f) GDPR.

5 How long is personal data stored?

The law firm stores personal data for as long as it is required for the fulfilment of the respective service relationship.

the respective service relationship or - insofar as your personal data is subject to statutory retention

are subject to statutory retention obligations or are part of documents

which are subject to statutory retention obligations - for the duration of the statutory retention period

retention period (e.g. in WPO, HGB, AO, GwG, KWG, WpHG).

The retention periods vary in length and usually cover a period of 6 to 10 years.

to 10 years; in justified individual cases (e.g. preservation of evidence), the retention period may be longer.

period may also be longer.

If the data concerned is subject to different retention periods, the longest retention period is decisive.

the longest retention period is decisive.

6 Your rights as a data subject

Insofar as your personal data is processed when you visit our website, you website, you have the following rights as a "data subject" within the meaning of the GDPR:

6.1 Information

You can request information from us as to whether your personal data is being processed by us. There is no right to information if the provision of the requested information requested would violate the duty of confidentiality pursuant to Section 57 (1) StBerG or

the information is confidential for other reasons, in particular due to an overriding interest of a third party. Deviating from this there may be an obligation to provide the information if, in particular taking into account your interests outweigh the interest in confidentiality.

The right to information is also excluded if the data is only stored because they may not be deleted due to legal or statutory retention periods or exclusively for the purposes of data backup or data protection control, provided that the data protection control, provided that the provision of information would require a disproportionately high

and processing for other purposes is excluded by suitable technical and organisational measures.

organisational measures. If the right to information is not excluded in your case and your excluded and your personal data is processed by us, you can request the following information from us:

- Purposes of the processing,
- Categories of personal data processed by you,
- recipients or categories of recipients to whom your personal data has been your personal data are disclosed, in particular to recipients in third countries,
- if possible, the planned duration for which your personal data will be stored or, if this is not possible, the criteria used to determine the storage period,
- the existence of a right to rectification or erasure or restriction of processing of personal data concerning you or processing of the personal data concerning you or a right to object to such right to object to this processing,
- the existence of a right to lodge a complaint with a data protection supervisory authority
- where the personal data have not been collected from you as the data subject, the available the available information on the origin of the data,
- where applicable, the existence of automated decision-making, including profiling and meaningful information about the logic involved, as well as the significance and envisaged consequences of intended effects of automated decision-making,
- where applicable, in the case of transfer to recipients in third countries, unless a decision has been taken by the EU

Commission on the adequacy of the level of protection pursuant to Art. 45 para. 3 GDPR information on the appropriate safeguards pursuant to Art. 46 para. 2 GDPR

are provided for the protection of personal data.

6.2 Correction and completion

If you discover that we have inaccurate personal data about you, you can request that we you can demand that we rectify this inaccurate data without delay. In the case of incomplete complete personal data concerning you, you can request the completion of this data. completion.

6.3 Erasure

You have the right to erasure ("right to be forgotten"), provided that the processing is not necessary

for the exercise of the right to freedom of expression, the right to information or fulfilment of a legal obligation or for the performance of a task carried out in the public interest and one of the following reasons applies:

- The personal data are no longer necessary for the purposes for which they were processed. no longer necessary.

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- The justification for the processing was exclusively your consent, which you have withdrawn.

- You have objected to the processing of your personal data which we have made public. which we have made public.

- You have objected to the processing of personal data that we have not made public and there are no overriding

personal data that we have not made public and there are no overriding legitimate grounds for the processing.

for the processing.

- Your personal data has been processed unlawfully.

- The erasure of personal data is necessary for compliance with a legal obligation to which we are subject.

obligation to which we are subject.

There is no entitlement to erasure if the erasure is necessary in the case of lawful non-automated data

automated data processing is not possible or only possible with a disproportionately high disproportionately high effort and your interest in erasure is low. In

In this case, the restriction of processing takes the place of erasure.

6.4 Restriction of processing

You can request that we restrict processing if one of the following reasons applies of the following reasons applies:

- You contest the accuracy of the personal data. In this case, the restriction may be restriction may be requested for a period enabling us to verify the accuracy of the data. to verify the accuracy of the data.
- The processing is unlawful and you request the restriction of the use of your personal data instead of erasure. the use of your personal data instead of erasure.
- Your personal data is no longer required by us for the purposes of the processing, but you processing, but you need it for the establishment, exercise or defence of legal claims. defence of legal claims.
- You have lodged an objection pursuant to Art. 21 para. 1 GDPR. The restriction of the processing can be requested as long as it has not yet been determined whether our legitimate reasons outweigh your reasons.

Restriction of processing means that the personal data may only be processed with your your consent or for the establishment, exercise or defence of legal claims or for the defence of legal claims or for the protection of the rights of another natural or legal person or for legal person or for reasons of important public interest. Before we lift the restriction restriction, we are obliged to inform you of this.

6.5 Data portability

You have a right to data portability, provided that the processing is based on your consent (Art. 6 para. 1 sentence 1 letter a) or Art. 9 para. 2 letter a) GDPR) or on the basis of a contract to which you are a

to which you are a party and the processing is carried out by automated means.

is carried out by automated means. In this case, the right to data portability includes the following rights, provided that

this does not adversely affect the rights and freedoms of others: You can

request that we provide you with the personal data that you have provided to us in a structured, commonly used and machine-readable format. You have the right to to transmit this data to another controller without hindrance from us.

Where technically feasible, you can request that we transfer your personal data directly to another controller.

data directly to another controller.

6.6 Objection

If the processing is based on Art. 6 para. 1 sentence 1 letter e) GDPR (performance of a task carried out in the

in the public interest or in the exercise of official authority) or on Art. 6 para. 1 sentence 1 sentence 1 letter f) GDPR (legitimate interest of the controller or a third party)

you have the right, for reasons arising from your particular situation

to object at any time to the processing of personal data concerning you.

objection. This also applies to profiling based on Art. 6 para. 1 sentence 1 letter e) or letter f)

GDPR based profiling. Once you have exercised your right to object, we will no longer process your per

personal data unless we can demonstrate compelling legitimate grounds for the processing which override your

for the processing that outweigh your interests, rights and freedoms, or

the processing serves the establishment, exercise or defence of legal claims.

defence of legal claims.

You can object at any time to the processing of personal data concerning you for the purposes of

personal data concerning you for direct marketing purposes. This also applies to profiling that is

in connection with such direct advertising. After exercising this right to object, we

right, we will no longer use the personal data concerned for direct marketing purposes.

purposes of direct advertising.

You have the option of objecting by telephone, by email or by sending a letter to the postal address of our

postal address of our law firm listed at the beginning of this privacy policy.

6.7 Revocation of consent

You have the right to withdraw your consent at any time with effect for the future.

revoke it. The revocation of consent can be communicated informally by telephone, e-mail or to our postal address.

be communicated informally. Withdrawal of consent will affect the lawfulness of the data processing,

which was carried out on the basis of the consent until receipt of the revocation. After

receipt of the revocation, the data processing that was based exclusively on your consent will be

is discontinued.

6.8 Complaint

If you are of the opinion that the processing of your personal data is unlawful, you can data concerning you is unlawful, you may lodge a complaint with a supervisory authority for data

authority responsible for your place of residence or work or for the place of the alleged infringement.

place of the alleged infringement.

6 Status and updating of this privacy policy

This data protection declaration was last updated on 25 May 2018.

data protection declaration in due course in order to improve data protection and/or adapt it to changes in official practice or case law.