



# PRIVACY STATEMENT

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## INTRODUCTION

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As a certified accounting and tax consulting firm, we are responsible for the processing of a large amount of data, some of which is personal data.

The firm collects and processes the identity and contact data it receives from the client concerning the client himself, his family members, staff, collaborators, employees, business relations (suppliers or clients of the client) and any other useful contact person. This personal data is processed by the firm in accordance with Belgian data protection legislation and the provisions of Regulation 2016/679 of April 27, 2016 on the protection of individuals with regard to the processing of personal data and the free movement of such data, applicable as from May 25, 2018 (hereinafter the "General Data Protection Regulation").

The client is responsible for the accuracy and updating of the personal data he provides to the firm and he undertakes to strictly comply with the provisions of the General Data Protection regulations with regard to the persons whose personal data he has transmitted, as well as concerning all possible personal data he may receive from his clients, staff, employees and agents.

The client acknowledges having read the information below and authorizes the firm to process the personal data he submits in the context of the services to be provided by the firm, in accordance with the provisions set out in this Privacy Statement.

## 1 PERSON RESPONSIBLE FOR PROCESSING PERSONAL DATA

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The person that is responsible for processing personal data is LBBH SRL, with registered office located at 1200 Woluwe-Saint-Lambert (Brussels), avenue Georges Henri 485, and having its operating headquarters at 1170 Watermael-Boitsfort (Brussels), Chaussée de La Hulpe n° 187. Its company number is 0881.186.404.

The responsible person is registered with the Belgian Institute of Tax Consultants and Accountants (ITAA), under the registration number 223.005.

If you have any questions regarding the protection of personal data, please contact LBBH by post at the above address or by e-mail ([info@lbbh.eu](mailto:info@lbbh.eu)).

## 2 PURPOSES OF THE PROCESSING OF PERSONAL DATA

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### 2.1

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For each processing operation, only data relevant to the pursuit of the purpose in question shall be processed. Processing consists of any operation (manual or automated) on personal data.

Such data shall only be transmitted to subcontractors, recipients and/or third parties insofar as this is necessary in the context of the aforementioned purposes of the processing.



## 2.2

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In general, the firm processes personal data for the following purposes:

- A** Application of the Law of 18 September 2017 on the prevention of money laundering and terrorist financing and on the limitation of the use of cash (hereinafter referred to as the Law of 18 September 2017).
- > Pursuant to Article 26 of the Law of 18 September 2017, our firm is required to collect the following personal data concerning our clients and their representatives: surname, first name, date of birth, place of birth and, in as far as possible, address.
  - > Pursuant to Article 26 of the Law of 18 September 2017, our firm is required to collect the following personal data concerning the beneficial owners of our clients : surname, first name and, as far as possible, date of birth, place of birth and address.

The processing of this personal data is a legal obligation. Without this information, we cannot enter into a business relationship [article 33 of the Law of September 18, 2017].

- B** The obligations incumbent upon the firm vis-à-vis the Belgian authorities, foreign authorities or international institutions, in application of a legal or regulatory obligation, in application of a judicial decision or in the context of the defense of a legitimate interest, in particular, but not exclusively, if current and future tax laws (VAT listings, tax forms ...) and social security laws oblige us to process personal data within the framework of the mission for which we have been entrusted.

The processing of this personal data is a legal obligation. Without this information, the firm cannot enter into a business relationship.

- C** Execution of the engagement letter relating to accounting and tax services. The processing of personal data concerns data of the clients themselves, their staff members, their directors, among others, as well as other persons, such as clients and suppliers, involved in their activities.

Without the communication and processing of these data, we are not able to carry out our mission as certified accountants and tax consultants.

- D** Direct prospecting activities, such as sending promotional or commercial information such as newsletters. The client may unsubscribe at any time from the firm's newsletters and other communications. The client may unsubscribe by sending an e-mail to the following address : [info@lbbh.eu](mailto:info@lbbh.eu).

## 2.3

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Specifically, the firm collects, stores and uses client data for the following purposes:

- > Establishing and conducting the contractual relationship with the client;
- > Analyzing, adapting and improving the content of the firm's website;
- > Executing the assignment;
- > Enabling the client to receive communications and information;
- > Responding to requests for information;
- > For any communication activity by the firm to clients who have given their consent;
- > Informing clients of any changes to the firm's web site and its functionality and terms and conditions;
- > For any other purpose to which the client has expressly consented



## 2.4

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The legal basis for the processing of personal data by the firm is:

- > the client's consent;

If the legal basis for processing is the client's consent, the latter has the right to withdraw it at any time without prejudice to the lawfulness of the processing carried out prior to the withdrawal of consent by the client.

- > the execution of any request from the client or the need to execute a contract concluded with the client.

The firm needs to collect certain data from the client in order to meet its requests. If the client chooses not to share this data with the firm, this may make it impossible to perform the contract.

- > a legal obligation imposed on the professional who needs to collect and store certain client data in order to meet various legal requirements, including those related to tax and accounting and to the anti-money laundering legislation.
- > the legitimate interest of the firm to process the client's personal data, provided that this is consistent with the client's interests, freedoms and fundamental rights.

The firm has a legitimate interest in interacting with clients, in particular in order to :

- > respond to their requests or improve the engagement,
- > prevent abuse and fraud, control the regularity of operations, exercise, defend and preserve the firm's rights, for example in case of litigation,
- > provide evidence of a possible violation of the firm's rights,
- > manage and improve its relations with the client,
- > continuously improve the firm's services.

In all cases, the firm is careful to maintain a proportionate balance between its legitimate interest and the privacy of its clients.

## 3 WHAT PERSONAL DATA AND FROM WHOM?

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### 3.1

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The firm processes the personal data that the data subject or or his or her relatives have themselves provided.

- > Identifying data, such as surname and first name, civil status, date of birth, address, employer, title, telephone number and e-mail address, national number and company number;
- > Biometric data (copy of electronic identity card or passport);
- > Banking information necessary for the performance of the firm's assignment, such as bank account numbers, IBAN and BIC /SWIFT codes;
- > Billing information;
- > Communications between the client and the firm;
- > In the context of personal income tax returns via Tax-on-web, the following data is also processed : children, trade union membership or affiliation to a political organization, medical data.
- > Any other personal data required in order to carry out the assignment.



### 3.2

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The firm processes personal data which has not been provided by the data subject:

- > Personal data provided by the client and concerning its employees, directors, customers, suppliers.

### 3.3

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The firm processes personal data which has not been provided by the client:

- > Personal data may come from public sources such as the Crossroads Bank for Enterprises, the Moniteur belge/Belgisch Staatsblad and its annexes and the National Bank of Belgium (Central Balance Sheet Office);
- > As part of the engagement, the firm may also collect certain data through other companies, in particular from the following sources:
  - other companies that have requested our services in the context of a matter that concerns you (e.g. as a third party, co-contractor, partner, related family tax return, ...);
  - the courts;
  - bailiffs or notaries;
  - the tax or social security authorities;
  - customers / suppliers...

## 4 RECIPIENT OF THE DATA

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### 4.1 COMMUNICATION TO THIRD PARTIES OTHER THAN SERVICE PROVIDERS

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The firm may transmit personal data at the request of any competent legal authority or on its own initiative, if it believes in good faith that the transmission of such information is necessary in order to comply with law or regulations or in order to defend and/or protect the rights or property of the firm, its clients, its website and/or yourself.

### 4.2 COMMUNICATION TO THIRD PARTY SERVICE PROVIDERS

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The firm uses third-party service providers:

- > the firm uses electronic accounting software and its portal;
- > the firm uses external collaborators for the execution of certain tasks or specific missions (auditor, notary, etc.).

The firm may communicate its clients' personal information to third parties insofar as this information is necessary for the execution of a contract with its clients. In this case, these third parties will not communicate this information to other third parties, except in one of the two following situations:

- > the communication of this information by these third parties to their suppliers or subcontractors is necessary for the performance of the contract;
- > when these third parties are required by the regulations in force to communicate certain information or documents to the competent authorities in the field of anti-money laundering, as well as, in general, to any competent public authority.

The communication of this information to the aforementioned persons must, in all circumstances, be limited to what is strictly necessary or required by the applicable regulations.



#### **4.3 TRANSFER TO A COUNTRY OUTSIDE THE EUROPEAN ECONOMIC AREA (IF APPLICABLE)**

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The firm only transfers data to a country outside the European Economic Area when that country ensures an adequate level of protection within the meaning of the legislation in force and, in particular, within the meaning of the General Data Protection Regulation, or within the limits permitted by the legislation in force, for example by ensuring data protection through appropriate contractual provisions.

### **5 SECURITY MEASURES**

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The firm has taken appropriate organizational and technical measures regarding both the collection and retention of data to ensure a level of security appropriate to the risk and to prevent to the greatest extent possible :

- > The unauthorized access to or modification to this data;
- > The improper use or disclosure of such data;
- > The unlawful destruction or accidental loss of this data.

These procedures also apply to all subcontractors used by the firm.

In this regard, employees, partners or associates of the firm who have access to such data are subject to a strict obligation of confidentiality.

However, the firm cannot be held liable in the event of theft or misuse of this data by a third party despite the security measures adopted.

### **6 RETENTION PERIOD**

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#### **6.1 PERSONAL DATA THAT MUST BE KEPT BY THE FIRM PURSUANT TO THE ACT OF 18 SEPTEMBER 2017 (PLEASE REFER TO POINT 2.2A)**

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This is relevant to identification data and copies of evidence concerning clients, internal and external agents and the beneficial owners of clients.

In accordance with articles 60 and 62 of the Act of 18 September 2017, these personal data are kept for a maximum of ten years after the end of the professional relationship or an occasional transaction with the client.

#### **6.2 OTHER PERSONAL DATA**

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Personal data which is not referred to above shall only be kept for the periods provided by the applicable legislation, such as accounting legislation, tax legislation and social legislation, except with regard to data to personal nature that the firm is required to keep for a longer period of time on the basis of specific legislation or in the event of an ongoing dispute for which personal data is necessary.

#### **6.3**

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Once the retention periods have expired, the personal data will be erased, unless other legislation in force provides for a longer retention period.



## 7 RIGHT OF ACCESS, RECTIFICATION, RIGHT TO OBLIVION, DATA PORTABILITY, OBJECTION, NON-PROFILING AND NOTIFICATION OF SECURITY BREACHES

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### 7.1

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In accordance with the regulations governing the processing of personal data, the customer has the following rights subject to the special case mentioned in article 7.2:

- > Right to be informed of the purposes of the processing and the identity of the controller;
- > Right of access: the client has the right to ask at any time whether his data has been collected, for how long and for what purpose;
- > Right of opposition: the client can at any time oppose the use of his data by the firm;
- > Right of rectification: the client has the right to request that his false or incomplete data be corrected or supplemented at any time upon request;
- > Right to limitation of processing: the client may request a limitation of the processing of his data. This means that the data in question must be "marked" in the firm's IT system and may not be used for a certain period of time;
- > Right to erasure of data (right to oblivion): subject to the exceptions provided by law, the client has the right to demand that his data be erased, except for those that the firm has a legal obligation to keep;
- > Right to data portability: the client may request that his data be transmitted to him in a "structured, commonly used and machine-readable format" and may also request the firm to transmit the data to another data controller;
- > Right of complaint: the client can lodge a complaint with the Data Protection Authority.

For the application of your rights, you can always send a written request, together with a copy of your identity card or passport, to the data controller (or to the DPO) by email (info@lbbh.eu) or by ordinary mail.

### 7.2

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Personal data that the firm must keep in accordance with the Act of 18 September 2017.

This includes personal data of clients, agents and beneficial owners of clients.

In this respect, we must draw your attention to article 65 of the Act of September 18, 2017:

*"Art. 65. The person concerned by the processing of personal data in application of this law does not benefit from the right to access and rectify his or her data, nor the right to oblivion, the portability of said data, or to object, nor the right not to be profiled or to be notified of security breaches.*

*The data subject's right of access to personal data concerning him or her is exercised indirectly, pursuant to the terms of article 13 of the aforementioned Act of December 8, 1992, through the Commission for the Protection of Privacy set up by article 23 of the said Act.*

*The Commission for the Protection of Privacy only informs the applicant that the necessary checks have been carried out and the result with regard to the lawfulness of the processing in question.*

*These data may be communicated to the applicant when the Commission for the Protection of Privacy, in agreement with the CTIF and after having received the opinion of the controller, finds that the communication of these data is neither likely to reveal the existence of a suspicious transaction report as referred to in Ar-*



*articles 47 and 54, of the follow-up given to it or of the exercise by the CTIF of its right to request additional information pursuant to Article 81, nor to call into question the purpose of the fight against ML/TF, and, on the other hand, that the data concerned are related to the applicant and held by the reporting entities, the CTIF or the supervisory authorities for the purposes of the application of this Act.”*

For the application of your rights relating to your personal data, you should therefore contact the Data Protection Authority (see point 8).

## **8 COMPLAINTS**

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You can lodge a complaint relating to the processing of personal data by our firm with the Data Protection Authority:

Data Protection Authority  
Rue de la Presse 35 – 1000 Brussels  
Tel. +32 (0)2 274 48 00  
Fax +32 (0)2 274 48 35  
contact@apd-gba.be  
www.privacycommission.be

## **9 UPDATES AND AMENDMENTS TO THE PRIVACY STATEMENT**

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By informing clients via the firm's website or by e-mail, the firm can modify and adapt the privacy statement, in particular to comply with any new legislation and/or regulations applicable in the field of the protection of personal data, the recommendations of the Belgian Data Protection Authority, the guidelines, recommendations and best practices of the European Data Protection Committee and the decisions of courts and tribunals on this matter.