

Information obligation for personal data processing

ACCOUNTING DOCUMENTS

Purposes of personal data processing:

- a) Management of the accounting agenda,
- b) Invoicing of affected persons,
- c) Invoices (supplier - customer),
- d) Issuance of a tax document for the received payment,
- e) Other tax documents and bank statements.

Category of affected persons within the purposes in points a) - e):

- persons who have incurred the obligation to pay for the delivered service,
- statutory authorities, authorized persons, contact persons or employees of the customer.

Category of affected persons within the purposes in points a) - e):

- common personal data

List of personal data:

- the title, name and surname of the taxable person or the name of the taxable person, the address of its seat, place of business, place of business, place of residence or the address of the place where it usually stays and its ID number under which it supplied the goods or services, or the name and surname of the recipient of the goods or services or the name of the recipient of goods or services, the address of his seat, place of business, place of business, residence or address of the place where he usually stays, and his tax identification number under which the goods were delivered to him or under which the service was delivered to him,
- bank account number of a natural person, his/her first and last name, billing address, delivery address.

Legality of personal data processing:

- a) Management of the accounting agenda:
 - The processing of personal data is necessary according to a special regulation or an international treaty to which the Slovak Republic is bound, - according to § 13 par. 1 letter c) ZOOÚ, or Art. 6 letters c) GDPR.
- b) Invoicing of affected persons:
 - The processing of personal data is necessary **according to a special regulation** or an international treaty to which the Slovak Republic is bound, - according to § 13 par. 1 letter c) ZOOÚ, or Art. 6 letters c) GDPR.
- c) Invoices (supplier - customer):
 - The processing of personal data is necessary **according to a special regulation** or an international treaty to which the Slovak Republic is bound, - according to § 13 par. 1 letter c) ZOOÚ, or Art. 6 letters c) GDPR.
- d) Issuance of a tax document for the received payment:
 - The processing of personal data is necessary **according to a special regulation** or an international treaty to which the Slovak Republic is bound, - according to § 13 par. 1 letter c) ZOOÚ, or Art. 6 letters c) GDPR.
- e) Other tax documents and bank statements:
 - The processing of personal data is necessary **according to a special regulation** or an international treaty to which the Slovak Republic is bound, - according to § 13 par. 1 letter c) ZOOÚ, or Art. 6 letters c) GDPR.

Legal obligation to process personal data:

- a) Management of the accounting agenda
 - Act No. 431/2002 of from. on accounting as amended
 - Act No. 222/2004 of from. on value added tax as amended
 - Act No. 18/2018 of from. on the protection of personal data and on the amendment of certain laws
 - Act No. 40/1964 Coll. the Civil Code, as amended
 - Act No. 513/1991 Coll. Commercial Code, as amended

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- Act No. 152/1994 Coll. on the social fund and on amendments to Act 286/1992 Coll. on income taxes as amended
- b) Invoicing of affected persons:
 - Act No. 431/2002 of from. on accounting as amended
 - Act No. 222/2004 of from. on value added tax as amended
 - Act No. 18/2018 of from. on the protection of personal data and on the amendment of certain laws
 - Act No. 40/1964 Coll. the Civil Code, as amended
 - Act No. 513/1991 Coll. Commercial Code, as amended
 - Act No. 152/1994 Coll. on the social fund and on amendments to Act 286/1992 Coll. on income taxes as amended
- c) Invoices (supplier - customer):
 - Act No. 431/2002 of from. on accounting as amended
 - Act No. 222/2004 of from. on value added tax as amended
- d) Issuance of a tax document for the received payment:
 - Act No. 222/2004 Coll., on value added tax,
 - Act No. 431/2002 of from. on accounting, as amended,
 - Act No. 595/2003 Coll. on income tax,
 - Act No. 289/2008 Coll. Act on the use of electronic cash registers and on amendments to Act of the Slovak National Council No. 511/1992 Coll. on the administration of taxes and fees and on changes to the system of territorial financial authorities, as amended.
- e) Other tax documents and bank statements:
 - Act no. 222/2004 Coll. on value added tax, as amended,
 - Act no. 431/2002 Coll. about accounting; Act No. 595/2003 Coll. on income tax,
 - Act No. 289/2008 Coll. Act on the use of electronic cash registers and on amendments to Act of the Slovak National Council No. 511/1992 Coll. on the administration of taxes and fees and on changes to the system of territorial financial authorities, as amended.

Recipients or categories of recipients to whom personal data will be provided:

- provider of data and telephone services,
- provider of banking services,
- platform provider for economic software,
- provider of accounting services: Intermediary based on Art. 28 Regulations of the European Parliament and of the Council (EU) 2016/679 on the protection of natural persons in the processing of personal data and on the free movement of such data, which repeals Directive 95/46/EC (General Data Protection Regulation).

- **to third countries:** personal data are not provided to third countries,

- **to international organizations:** personal data is not provided to international organizations.

Another authorized entity based on Article 6, paragraph 1 letter c) Regulations of the European Parliament and of the Council (EU) 2016/679 on the protection of natural persons in the processing of personal data and on the free movement of such data, which repeals Directive 95/46/EC (General Data Protection Regulation).

Third party recipients:

Tax Office (on the basis of Act No. 595/2003 Coll. on income tax, as amended, Value Added Tax Act 222/2004 Coll., as amended) Courts, law enforcement agencies based on Act no. 160/2015 Coll. Civil dispute procedure, based on Act 301/2005 Coll. Criminal Code as amended
Office for the Protection of Personal Data on the basis of Act no. 18/2018 of from. on personal data protection and amendments to certain laws, Customs Office, Financial Administration.

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Disclosure of personal information: personal information is not disclosed.

Legitimate interest of the Operator: processing of personal data for the purpose of the legitimate interests of the operator is not carried out.

Period of retention of personal data: The operator guarantees that the personal data provided by the affected person for the purposes set forth in this information obligation will be processed for a maximum of the period specified in the legal regulation, namely 10 years following the year to which they relate in accordance with Act No. 431/2002 of from. on accounting, as amended, and Act No. 222/2004 of from. on value added tax as amended. Accounting documents are liquidated in accordance with Act no. 395/2002 Coll. on archives and registries and on supplementing some laws as amended.

Instruction on the form of the request for the provision of personal data from the persons concerned: Provision of personal data is a contractual as well as a legal requirement. The person concerned is obliged to provide personal data. In case of failure to provide this data, it is not possible to enter into a contractual relationship, as well as subsequent fulfillment of the contract. It is also not possible to ensure proper fulfillment of the Operator's obligations arising from the relevant general legal regulations.

The operator guarantees that the personal data provided by the affected person will be processed in accordance with the principle of minimization of storage, and in the event that the purpose of processing ceases to exist, the operator guarantees to delete the personal data.

In the event that said personal data will be processed for a purpose other than that specified above in this information obligation, the person concerned will be informed about this purpose as well as about the legal basis of such processing even before such processing.

Technical and organizational security measures: organizational and technical measures for the protection of personal data are elaborated in the operator's internal regulations. Security measures are implemented in the areas of physical and object security, information security, encryption protection of information, personnel, administrative security and protection of sensitive information, with precisely defined powers and duties specified in the security policy.

Automated individual decision-making including profiling: automated individual decision-making including profiling is not performed.