



LLF Tax Advisory

# Data Protection & Privacy Notice

for visitors of our website



## **1 Preamble**

LLF Tax Advisory AG (hereinafter "Company") processes information and personal data that refers to you (hereinafter "Data Subject"). Basically, such information is processed by the Company in the context of existing or intended business relations, including the use of a website. The Company seeks the best possible protection of your personal data.

Controller within the meaning of the European Union's General Data Protection Regulation GDPR (hereinafter "GDPR") is LLF Tax Advisory AG, Dr. Grass-Strasse 12, LI-9490 Vaduz.

This Data Protection Policy (hereinafter "Policy") describes the processing of personal data in connection with the provision of services by the Company and its websites. The basis of this Policy is the GDPR, the Data Protection Act (DPA) and the relevant special statutory provisions.

The Company reserves the right to adjust the Policy if necessary. In case of adjustments you should check if you agree to them.

## **2 Personal Data**

Personal data is any information by which a natural person can be directly or indirectly identified. This includes, for example, name, address, e-mail address, telephone number, date of birth, age, gender and tax identification number. Sensitive data (a specially protected kind of data), such as health data or data related to criminal proceedings, is also included.

The Company collects, processes and uses your personal data exclusively in accordance with the requirements of Art 5 and Art 6 GDPR (performance of a contract, legal obligation, vital interest or consent of the data subject).

The Company exclusively collects data that is necessary for the performance and processing of our services or which is voluntarily provided by you.

## **3 Use of Personal Data**

The Company is subject to occupational confidentiality and secrecy requirements, which can be derived from data protection law, contract law or occupational secrecy regulations. When processing personal data, the Company is bound by these requirements. Personal data is processed (i) for the performance of a contract, (ii) for compliance with our legal or regulatory duties, (iii) for the pursuit of our legitimate interests and (iv) for observing public-interest requirements (such as the prevention or detection of criminal offenses).



#### 4 Cookie

The Company uses cookies to obtain information on how its website is used. Cookies are small files stored on your computer that serve to store page information. Therefore, certain information doesn't need to be re-entered when visiting the website again. You can prevent the application of cookies by adjusting your browser software and delete any cookies already set by the website of the Company. By not taking these measures, you agree to the application of cookies when using the website of the Company.

On using the website of the Company, access data (e. g., log files, IP address, date and time of access, name of the accessed file, access status, top-level domain, web browser used, operating system used) is stored. The Company uses this data for statistical purposes and for technical evaluations, for the optimization of the server infrastructure, for the calculation of access frequencies and finally for drawing conclusions on how to improve usability and functions.

##### **The following cookie types and functions need to be distinguished:**

- **Temporary cookies (also: session cookies)**

Temporary cookies are deleted at the latest after a user has left an online offer and closed his browser.

- **Permanent cookies**

Permanent cookies remain stored even after closing the browser. For example, the login status can be saved or preferred content can be displayed directly when the user visits a website again. The interests of users who are used for range measurement or marketing purposes can also be stored in such a cookie.

- **First-Party-Cookies**

First-Party-Cookies are set by the Company itself.

- **Third party cookies**

Third party cookies are mainly used by advertisers (so-called third parties) to process user information.

- **Necessary (also: essential or absolutely necessary) cookies**

Cookies may be absolutely necessary for the operation of a website (e. g. to store logins or other user inputs or for security reasons).

- **Statistical, marketing and personalization cookies**

Cookies are also generally used to measure the user's range and when a user's interests or behavior (e. g. viewing certain content, using functions, etc.) is stored on individual web pages in a user profile. Such profiles are used, for example, to display content to users that corresponds to their potential interests. This procedure is also referred to as "tracking", i. e. tracking the potential interests of users. If we use cookies or "tracking" technologies, we will inform you separately in our privacy policy or in the context of obtaining consent.



### **Notes on legal bases**

The legal basis on which we process your personal data with the help of cookies depends on whether we ask you for your consent. If this is the case and you consent to the use of cookies, the legal basis for processing your data is your declared consent. Otherwise, the data processed with the help of cookies will be processed on the basis of our legitimate interests (e. g. in a business operation of our online service and its improvement) or, if the use of cookies is necessary to fulfill our contractual obligations.

### **General information on revocation and objection (opt-out)**

Depending on whether processing is based on a consent or legal permission, you have the option at any time to revoke a consent given or to object to the processing of your data using cookie technologies (collectively referred to as "opt-out"). You can first explain your objection using the settings of your browser, e. g. by deactivating the use of cookies (which may also restrict the functionality of our online service).

### **Processing of cookie data on the basis of consent**

Before we process or have processed data in the context of the use of cookies, we ask the user for a consent that can be revoked at any time. Before the consent has not been given, we may use cookies that are necessary for the operation of our online service. Their use is based on our interest and the user's interest in the expected functionality of our online service.

#### **- Processed data types**

Usage data (e. g. websites visited, interest in content, access times), meta/communication data (e. g. device information, IP addresses).

#### **- Affected persons**

Users (e. g. website visitors, users of online services).

#### **- Legal basis: consent**

(Art. 6 para. 1 lit. a GDPR), legitimate interests (Art. 6 para. 1 lit. f. GDPR).

## **4.1 Google**

Google Analytics, a service by Google LLC ("Google"), 1600 Amphitheater Parkway, Mountain View, CA 94043, USA, may be used to analyze the data of the websites. The cookies, applied by Google Analytics for the analysis, do not contain personally identifiable information. Your IP address is truncated directly on your computer. Your IP address is transmitted to Google Analytics in this anonymous form. Google Analytics will therefore not be able to associate your IP address with other information held by Google Analytics. Data are only transmitted to third parties, if this is provided for by law.

You may object to the future application of cookies by Google Analytics at any time via the following opt-out link:

- Opt-out Google Analytics: <https://support.google.com/analytics/answer/181881?hl=de>





In case of objecting to the application of cookies by Google Analytics, it is possible that you will not be able to fully use all functions of the websites. By waiving the objection (opt-out), you declare your consent to the processing of your data by Google Analytics in the manner described and for the purposes stated above.

If the collection and processing of personal data is necessary when using the websites of the Company, such data is used for the purposes of authentication, the performance of pre- contractual clarifications, identifications and compliance checks and stored on a data carrier in Liechtenstein. Furthermore, data you enter in text or search fields on the websites of the Company is processed and saved. This data is used only according to the purpose specified.

The website of the Company may be linked to the websites of other operators or to contents on the websites of other operators. The Company has no influence on the websites of other operators (hereinafter "Third Party Websites") and therefore cannot assume responsibility or liability neither for the accuracy, completeness, up-to-dateness or legality of the content of Third-Party Websites nor their data processing practices. Therefore, please also note the data protection policies of the respective Third-Party Websites.

Data transmission on the Internet may be vulnerable. Therefore, absolute data protection (for example, against access by third parties) cannot be guaranteed.

#### **4.2 Google Maps**

On our website we use Google Maps to display our location and to create a route description. This is a service of Google Ireland Limited, Gordon House, Barrow Street, Dublin 4, Ireland, hereinafter referred to as "Google".

By being certified according to the EU-US Privacy Shield, <https://www.privacyshield.gov/participant?id=a2zt000000001L5AAI&status=Active>, Google guarantees that the data protection requirements of the EU are also complied with, when processing data in the USA.

If you call up the Google Maps component integrated into our Internet presence, Google stores a cookie on your terminal device via your Internet browser. Your user settings and data are processed in order to display our location and to create a route description. We cannot rule out the possibility that Google may use servers in the USA.

The legal basis is Art. 6 Para. 1 lit. f) GDPR – legitimate interest in optimizing the functionality of our website.

The connection to Google established in this way enables Google to determine which website has sent your enquiry and to which IP address the route description is sent to.

If you do not agree with this processing, you have the option of preventing the installation of cookies by making the appropriate settings in your Internet browser. Details can be found above under "Cookies".



In addition, the use of Google Maps and the information obtained via Google Maps is subject to the Google Terms of Use <https://policies.google.com/terms?gl=DE&hl=de> and the TC for Google Maps [https://www.google.com/intl/de\\_de/help/terms\\_maps/](https://www.google.com/intl/de_de/help/terms_maps/). In addition, Google offers further information, in particular on the possibilities of preventing the use of data, at <https://adssettings.google.com/authenticated> and <https://policies.google.com/privacy>.

## **5 Integration of third-party software, scripts or frameworks**

We integrate into our online offer software which we retrieve from servers of other providers (e. g. function libraries which we use for the purpose of displaying or user-friendliness of our online offer). The respective providers collect the user's IP address and can process it for the purposes of transmitting the software to the user's browser and for security purposes as well as for the evaluation and optimization of their offer.

### **- Processed data types**

Usage data (e. g. websites visited, interest in content, access times), meta/communication data (e. g. device information, IP addresses), contact data (e. g. e-mail, telephone numbers), content data (e. g. text input, photographs, videos).

### **- Affected persons**

Users (e. g. website visitors, users of online services), communication partners.

### **- Purposes of processing**

Provision of our online services and user-friendliness, contact enquiries and communication, direct marketing (e. g. by e-mail or post), tracking (e. g. interest/behavioral profiling, use of cookies), interest-based and behavioral marketing, profiling (creation of user profiles), contractual services and service.

### **- Legal basis**

Consent (Art. 6 para. 1 sentence 1 lit. a GDPR), legitimate interests (Art. 6 para. 1 sentence 1 lit. f. GDPR).

**The following third-party software, scripts or frameworks (e. g. Fancybox – jQuery, PHP) are used:**

### **- Fancybox / Easy FancyBox**

Fancybox and activates all FancyBox jQuery extension (Fancybox jQuery extension) for Image, SWF, PDF, YouTube, Dailymotion and Vimeo Links. Also supports iFrame and inline content. The plugin does not collect data or use cookies. More information about Wordpress can be found at <https://wordpress.org/plugins/easy-fancybox/>. Privacy policy can be found at <https://de.wordpress.org/about/privacy/>.



#### - **StackPath Bootstrap CDN**

We use on our homepage MaxCDN (BootstrapCDN), ein CDN von NetDNA, LLC (3575 Cahuenga Blvd. West, Suite 330, Los Angeles, CA 90068, USA; "MaxCDN"). CDN shortens the loading time of common Java-Script libraries and fonts because the files are transferred from fast, local or underutilized servers. Among other things, your IP address is transferred to MaxCDN. The provider operates servers in the EU, but it cannot be ruled out that your browser may also access servers outside the EU. The contents of our homepage and communication are not handled via CDN. To prevent the execution of Java Script as a whole, you can install a Java Script blocker in your browser or deactivate the JavaScript application in your browser. You will find further information on the data protection of the providers under <https://www.bootstrapcdn.com/privacy-policy/>.

#### - **Viewport Meta**

The size of the display available on mobile devices is generally referred to as the viewport. This can be, for example, the display of a smartphone, tablet or phablet. However, the term viewport has a more specific meaning as a meta element in HTML5 and is an important component of mobile optimization. It is used to optimally utilize the size of the display by scaling the content to be displayed. The meta element Viewport ensures that the content is displayed correctly and, above all, completely and legibly. This is done by adjusting the width and length of a website so that a mobile browser can optimally display this page. The ability to zoom into a website can also be defined with the Viewport element. Mozilla Corporation, Attn: Legal Notices – Privacy, 331 E. Evelyn Ave, Mountain View, CA 94041, E-Mail: [compliance@mozilla.com](mailto:compliance@mozilla.com), [https://developer.mozilla.org/de/docs/Mozilla/Mobile/Viewport\\_meta\\_tag](https://developer.mozilla.org/de/docs/Mozilla/Mobile/Viewport_meta_tag). The Privacy Policy is available at: <https://www.mozilla.org/de/privacy/websites/>.

#### - **Sender Policy Framework (SPF)**

A method used to prevent the sender address of an e-mail from being falsified, more precisely to prevent the sending of e-mail via unauthorized mail transfer agents (MTAs). SPF is implemented in web forms. With SPF, the holder of a domain enters into the Domain Name System which addresses of MTAs are authorized to send e-mails for that domain. The recipient checks whether the sender is authorized to send e-mails. For this purpose, the recipient checks which domain the sender has entered in the fields "MAIL FROM" and "HELO" in the SMTP connection. For the specified domain, the recipient retrieves the SPF information via the Domain Name System and compares the IP address of the sending MTA with the permitted addresses. If the IP address matches, the sender is authentic, otherwise the e-mail can be discarded. The provider is InterNexum GmbH, Blumstrasse 54, 02826 Görlitz, Germany. Mail: [info@internexum.de](mailto:info@internexum.de), <https://www.spf-record.de/>. Privacy Policy available at: <https://www.spf-record.de/datenschutz>.

## **6 Transmission of Personal Data to Third Parties**

Personal data collected as part of the business activities of the Company is generally not disclosed to third parties.

In order to fulfill business assignments, it is however possible that your personal data is forwarded to third parties due to processing requirements or statutory provisions. Your personal data is



forwarded according to the provisions of the GDPR. Furthermore, we inform you that the Company, as part of their business activities and in order to fulfill statutory due diligence requirements, may obtain information about you from third parties.

The Company transmits your personal data only to countries to which the EU Commission attests an appropriate level of data protection. If the Company submits your personal data to countries that do not have a reasonable, attested level of data protection, the Company takes steps to ensure that your personal data is protected by concluding an agreement with the recipients in those states on the basis of standard contractual clauses (2010/87/EC [2]). and/or 2004/915/EC [3]).

## **7 Protection of Personal Data**

The Company takes appropriate technical and organizational measures to protect any personal data from loss, unauthorized access or misuse, both in terms of data processing and data storage and in relation to their internet presence.

Notwithstanding the data protection measures taken, you must be aware that data transmission on the Internet – this is true both for websites and e-mail services – involves uncontrolled and cross-border transmission. Even if the sender and the recipient are in the same country, cross-border data transmission may be involved. Therefore, the Company cannot guarantee the confidentiality of data transmitted on the internet. When you disclose personal information on the internet, you must be aware that third parties may access, read, modify, falsify, monitor, destroy or misuse this information. Data transmission may also be delayed. Moreover, data may be lost during transmission. Furthermore, third parties may draw conclusions about existing business relationships. Therefore, the Company cannot take responsibility for the security of your data while it is being transmitted on the internet and disclaim all liability for direct and indirect damage. For data protection and security reasons, you are advised to contact the Company through other or secure means of communication.

## **8 Personal Data Storage**

The Company's systems required for data processing are located in Liechtenstein. The data transmitted by you will be kept for at least six months and stored for as long as it is operationally necessary or required by law.

## **9 Your Rights**

### **Right to Information**

You have the right to request information about your personal data that is stored by the Company. A request for information, together with proof of identity, must be sent in writing to the Controller.





Upon receipt of your request for information, you will be informed within the statutory period of 30 days if the Company follows your request. The information may be refused, restricted or postponed to the extent required by law or due to the prevailing interest of a third party or the company the request is addressed to.

The request for information may be combined with a request for rectification or erasure of data.

#### **Right to Rectification or Erasure**

You have the right to request, in writing and free of charge, the rectification or erasure of your personal data, insofar as these are incorrect or stored or processed without good reason. A reasoned request for rectification or erasure must be sent to the Controller, accompanied by a proof of identity.

Your request for rectification or erasure will be processed upon receipt within a reasonable time. Thereafter, the completion of your request for rectification or erasure will be confirmed to you.

Erasure may be prevented by legal regulations. In such a case, the Company will process your personal data only to the extent necessary to comply with the statutory requirements.

#### **Right of Objection or Cancellation**

You have the right to object in writing, in whole or in part, to the processing of your personal data or to cancel your consent to the processing of such data. The objection or cancellation must be addressed in writing to the Controller.

The receipt of your objection or cancellation will be confirmed to you and thereafter the concerned data will be deleted.

To comply with an objection or cancellation may be contrary to statutory regulations. In such a case, the Company will process your personal data only to the extent necessary to comply with the statutory requirements.

#### **Right to Restriction**

You have the right to restrict the processing of your personal data with regard to the transmission of such data to third parties. An application for restriction must be sent in writing to the Controller accompanied by proof of identity.

The receipt of your application for restriction will be confirmed and your application will be completed within a reasonable time.

Such restriction may conflict with legal regulations. In such a case, the Company will only transmit your personal data to third parties to the extent necessary to comply with the statutory requirements.



### **Right of Complaint**

You have the right to file a complaint with the competent Liechtenstein supervisory authority. You may also contact another supervisory authority of an EU or EEA Member State, for example at your place of residence or work or at the place of the alleged infringement.

The contact details of the Data Protection Authority in Liechtenstein are as follows:

Liechtenstein Data Protection Authority  
Im Städtle 38  
P. O. Box 684  
LI-9490 Vaduz  
+423 236 60 90  
info.dss@llv.li

### **10 Contact**

For questions regarding data protection and data processing, please contact the Controller in writing. You can contact the Controller as follows:

LLF Tax Advisory AG  
Heinz Hanselmann  
Dr. Grass-Strasse 12  
LI-9490 Vaduz  
T +423 220 29 20  
heinz.hanselmann@llftax.li