

## **Procedure index:**

### **Legal bases**

Pursuant to § 4 g (2) (2) Federal Data Protection Act (BDSG), the data protection officer will make any details pursuant to § 4 e (1) (1 - 8) BDSG available upon request to anybody as appropriate. Provided no data protection officer has been appointed, this obligation has to be fulfilled by the responsible body.

### **1. Name of the responsible body**

Societät SJD Steuerberatungsgesellschaft mbH  
represented by its managing directors:

### **2. Head of responsible body and data processing**

Data protection officer:

### **3. Address of responsible body**

Societät SJD  
Steuerberatungsgesellschaft mbH  
Esperantostraße 7  
77704 Oberkirch

### **4. Intended purpose of collecting, processing or using data**

Name of procedures / Appropriation / Legal basis

Data will be processed and stored for processing and forwarding respectively within the scope of the activities relating to the following services:

- Tax consultancy
- International tax law
- Tax structuring advice
- Auditing
- Fiduciary sector
- Business consultancy
- Bookkeeping and annual accounts
- Human Resource Management

The term legal basis is in particular defined in the Tax Advisory Act.

### **5. Description of the groups of people concerned and relevant data or data categories**

- Client administration (all personal data to perform services according to point 4)
- Personnel management (within the scope of own Human Resource Management and statistics)
- Supplier management / Service management

### **6. Recipients or categories of recipients who may be informed of data**

Outside bodies: DATEV Data centre and clientele

Internal departments: Management, Staff

Public bodies: Tax offices, health insurance funds, credit institutions, courts, Chamber of Industry and Commerce IHK, insurance companies, Employers' Liability Insurance Associations, educational institutions, organisations, etc.

Service providers: Suppliers (e.g. for IT, office materials)

### **7. Statutory deadlines for the deletion of data**

Retention period 10 Years: dependency reports

- Statement of accounts of workshops, provided they are accounting vouchers
- Piece work documents, provided they are accounting vouchers
- Letters of credit , provided they are accounting vouchers
- Employees' insurance documents, provided they are accounting vouchers
- Fixed assets accounting books and indexes
- Employee Savings Scheme , provided they are accounting vouchers
- Operational and organisational procedures (IT)
- Field service expense accounts, provided they are accounting vouchers
- Bank statements with land register function
- Bank statements, provided they are accounting vouchers
- Bank guarantees after expiry, provided they are accounting vouchers
- Transport documents within the scope of long-distance transport , provided they are accounting vouchers
- Bad debt accounts (documents concerning dubious receivables)
- Import documents (applications, declarations, licenses, customs documents etc.), provided they are accounting vouchers
- Surplus revenue accounts
- Food voucher accounts
- Contingent liabilities, balance list
- Export documents, provided they are accounting vouchers
- Travel expense reimbursement documents, provided they are accounting vouchers
- Absence reports , provided they are accounting vouchers
- Diplomas, provided they are accounting vouchers
- Salary accounts
- Profit transfer agreements after contract expiry
- Charts of accounts and charts of accounts amendments
- Current account records
- Cost group ledgers and charts
- Debit and credit notes
- Leasing documents, provided they are accounting vouchers
- Empties accounts, provided they are accounting vouchers
- Supplier invoices in case of open-item accounting
- Supplier invoices in case of open-item accounting other (accounting vouchers)
- Dispatch notes, provided they are accounting vouchers
- Bills of delivery, provided they are accounting vouchers
- Payroll accounting
- Final payroll accounts
- Wage guarantee funds (documents)
- Statements of wages
- Wage determination for die Employers' Liability Insurance Association, provided they are accounting vouchers
- Wage lists
- Wage attachments
- Pay slip
- Wage tax accounts for workers and employees
- Commission agreements (field service) after the end of the agreement
- Court records after the end of the process
- Quarterly financial statements required
- Receipts, provided they are accounting vouchers
- Invoices (external, internal)

- Checkout receipts, provided they are accounting records
- Travel expense accounting
- Returns reports, provided they are accounting vouchers
- Haulage invoices, provided they are accounting vouchers
- Provisions: provided they are balance sheet documents
- Accrued liabilities: compilation of calculations
- Non personal accounts
- Balance accounts
- Balance lists
- Notifications of damage or loss, provided they are accounting vouchers
- Debt instruments, after cancellation, provided they are accounting vouchers
- Discount vouchers
- Savings books, after cancellation, provided they are accounting vouchers
- Receipts for charitable donations
- Tax returns and notices of assessment
- Cancellation documents
- Contribution statements to social insurance agencies
- Office party receipts provided they are tax-relevant, provided they are accounting vouchers
- Order documents, provided they are accounting vouchers
- Operating cost accounting
- Evaluation documents for annual accounts provided they concern inventory
- Evaluation documents for annual accounts, provided they are accounting vouchers
- Meal entertainment receipts, provided they are accounting vouchers
- Balance sheets, except end of month and quarterly accounts
- Receipts (checkout receipts)
- Bonus documents
- Brokerage accounts
- Data carriers (discs, punch cards, magnetic tapes) with account/ledger function
- Data carriers (discs, punch cards, magnetic tapes) with proof function
- Standing order documents after expiry
- List of debtors, provided they are balance sheet documents
- Profit and loss accounts as annual income statements
- Account books
- Trial balances provided they are a ledger function
- Import documents, provided they are accounting vouchers
- Collection ledgers, indexes, provided they are accounting vouchers
- Inventories und Inventory documents, provided they are balance sheet documents
- Investment grant, provided they are accounting vouchers
- Annual accounts, provided they are clean copies
- Journals for ledger and current account
- Journals, other
- Anniversary documents, provided they are accounting vouchers
- Canteen vouchers, provided they are accounting records
- Cash accounting
- Cash account books and sheets
- Mileage accounting
- Wage tax documents
- Advance pay vouchers
- Payment orders, provided they are accounting vouchers

- Rent documents, including land records, provided they are accounting records
- Rental agreements after the end of the agreement
- Cash on delivery cards and proofs
- Subsidiary account books with full transfer of individual entries into the ledger
- Organisation schedules, provided they are needed to understand the bookkeeping
- Lease documents, provided they are accounting vouchers
- Lease agreements after the end of the agreement
- Parcel registration cards provided they are accounting vouchers
- Pension payments (documents)
- Attachment documents
- Postal receipt books
- Prima notes
- Current-value depreciation (documents)
- Telephone bills
- Transport insurance policies, provided they are accounting vouchers
- Remittance orders
- Conversion accounts, provided they are accounting vouchers
- Holiday lists, provided they are documents for calculation of provisions
- Accounts payable (compilations), provided they are balance sheet documents
- Sales books
- List of assets
- Contributions to capital formation, provided they are accounting vouchers
- Actuarial reports, provided they are balance sheet documents
- Actuarial reports, provided they are accounting vouchers
- Insurance policies after expiry of insurance, provided they are accounting vouchers
- Good receipt books and sales journals
- Bills of exchange, provided they are accounting vouchers
- Interest statements
- Customs documents, provided they are accounting vouchers
- Certificates of delivery, provided they are accounting vouchers
- Interim balance sheets in case of corporate change

Retention period 6 Years:

- Declarations of assignment
- Letters of credit
- Employee savings bonus (applications)
- Order confirmation
- Bank guarantees after expiry
- Import documents (applications, declarations, licenses, customs documents etc.)
- Assessed value certificates and documents
- Substitution private health insurance documents
- Export documents
- Travel expense reimbursement documents
- Logbooks
- Fire insurance policies
- Diplomas
- Overhead costs allocation key
- Gifting proofs
- Trade tax documents (declarations, notices of assessment, breakdown of assessment amount)
- Corporation tax (declarations and notices of assessment)

- Leasing documents
- Empties accounts
- Terms of delivery
- Dispatch notes
- Bills of delivery
- Wage determination for Employers' Liability Insurance Association
- Checkout receipts
- Returns reports
- Haulage invoices
- Confirmations of balance
- Notifications of damage or loss
- Office party receipts, provided they are tax-relevant
- Order documents
- Audit reports (external tax audit)
- Loan agreements after the end of the agreement
- Commercial correspondence (copies of received and sent)
- Import documents
- Investment applications, provided they are significant for tax issues
- Investment grant (documents)
- Anniversary documents
- Calculation documents, provided they are significant for commercial and tax issues
- Sales agreements after the end of the agreement
- Payment orders
- Broker contract notes
- Lease documents, provided they are commercial correspondence
- Parcel registration cards (counterfoils),
- Price agreements
- Transport insurance policies, after expiry of insurance
- Accident documents
- Contributions to capital formation (documents)
- Insurance policies after expiry of insurance
- Authorities after expiry
- Bills of exchange (honoured)
- Customs documents
- Certificates of delivery

Retention period 5 Years:

- Transport documents within the scope of long-distance transport
- Prices (bases of calculation for construction work for the public sector)

Retention period 2 Years:

- Work performance records (shift books) of drivers and co-drivers
- Tachograph record sheets (within the scope of long-distance transport)

Retention period 1 year:

- Warranty cards, certificates of warranty after expiry
- Lists of clients
- Prospectuses (own and of third parties)
- Quarterly financial statements voluntary
- Debt instruments, after cancellation
- Savings books, after cancellation
- Monthly financial statements

8. Planned data transfer in third states

If required, data exchange with international partnership to process an international order.

9. A general description enabling preliminary assessment as to whether the measures in accordance with Section 9 Data Protection Act to guarantee the safety of processing are adequate.

Reference – IT safety concept

As at: 28.01.2015