

Data Access Agreement

By and Between

On the one side, the “Data Controller” in the name of:

Name and address of the person signing this agreement.

(Otherwise the person downloading this agreement from the website of Orange Tax Services who is, or is considering becoming, a client of Orange Tax Services.)

On the other side, the “Data processor” Orange Tax Services represented by Mr Arnold Waal.

Both Parties, recognizing sufficient legal capacity for the granting of this contract (hereinafter, the “Agreement”),

Whereas

- I. Data Processor provides to Data Controller services related to processing the income tax return and all activities related to the income tax filing hereinafter, the “Services”.
- II. For the execution of said Services, the Data Processor needs to process the personal data held under the Data Controller’s responsibility.
- III. In order regulate such access, both Parties agree to carry out this Agreement, which will be governed by the EU Data Protection Laws, including Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016 and, to the extent applicable, the data privacy laws of any other country and, specially, by the following

Clauses

1. Purpose.
 - 1.1 The purpose of this Agreement is to define the conditions under which the Data Processor will carry out the processing of personal data needed for the correct provision of the Services rendered to the Data Controller.
 - 1.2 To provide the Services Data Processor will perform the following processing activities: collection, registration, consultation, conservation, diffusion, modification and suppression of personal data (those data that are not applicable shall be deleted, or added those applicable).
 - 1.3 In the event that the provision of Services involves the collection of personal data, the Data

Processor will comply with the duty of information, according to the instructions provided by the Data Controller.

2. Term.

This Agreement shall be effective for the entire duration of the processing of the concerning income tax year up to and including the final income tax assessment. Notwithstanding the foregoing, both Parties agree that the clauses of this Agreement, with express or implied intent to continue in force after the termination or expiration thereof, shall remain in force and continue binding both Parties as stipulated.

3. Purpose of the Processing.

The personal data will be processed only to carry out the provision of the Services. If the Data Processor considers necessary to carry out a processing of the data for a different purpose, he shall proceed to request the prior written authorization of the Data Controller. In the absence of such authorization, the Data Processor may not carry out such processing.

4. Categories of personal data and data subjects.

4.1 The categories of personal data which Data Processor will process under this Agreement are the following (those data that are not applicable shall be deleted, or added those applicable):

- a. Identification data (name and surnames, NIF/ID Card, Social Security number/Mutuality, address, telephone, signature, footprint, image/voice, physical marks, electronic signature - see also the <https://www.orangetax.com/cookie-and-web-privacy-policy/>, other biometric data).
- b. Personal characteristics data (civil status, family data, date of birth, place of birth, age, sex, nationality, native language, physical or anthropometric characteristics).
- c. Social circumstances data (shelter/housing characteristics, ownerships or possessions, hobbies and lifestyle, membership of clubs or associations, licences, permits and authorizations).
- d. Academic and professional data (training/qualifications, student's records, professional experience, membership of colleges or professional associations).
- e. Details of employment data (profession, job position, non-economic payroll data, worker's history).
- f. Economic, financial and insurance data (salary and other economic payroll data).
- g. Health or disability data.
- h. Data on trade union membership, religion, beliefs or relating to sexual life.
- i. Data relating to criminal offenses.

4.2 The categories of data subjects processed by the Data Processor under this Agreement are as follows:

- a. Individuals subject to the income tax return.

5. Obligations of the data controller.

Data Controller shall put at the disposal of Data Processor the personal data and/or the information necessary for the appropriate processing of such data in order to adequately provide the Services.

6. Obligations of the data processor.

6.1 The Data Processor undertakes must:

- a. Process the personal data only to carry out the provision of the contracted Services, in accordance with the instructions given in writing, at any time, by the Data Controller.
- b. Maintain the duty of secrecy with respect to the personal data to which it has access, even after the termination of the contractual relationship, and to ensure that its staff have committed in writing to maintain the confidentiality of the personal data processed.
- c. To ensure, taking into account the state of the art, the costs of implementation, and the nature, scope, context and purposes of the processing, as well as the risks of varying probability and severity for the rights and freedoms of natural persons, that it will apply adequate technical and organizational measures to ensure a level of security appropriate to the risk, including, where appropriate, among other things:
 - The pseudonymisation and encryption of personal data;
 - The ability of ensuring the confidentiality, integrity, availability and resilience continued of the systems and services processing;
 - The ability of restoring the availability and access to personal data quickly in the event of a physical or technical incident;
 - A process of regular verification, evaluation and assessment of the effectiveness of the technical and organizational measures in order to ensure the safety of the processing.

When evaluating the adequacy of the security level, special account shall be taken of the risks presented by the data processing, in particular as a consequence of the destruction, loss or accidental or unlawful alteration of the personal data transmitted, stored or otherwise processed, or the communication or access not authorized to such data.

The overall risk for this processing activity has been considered as MEDIUM. Therefore, the Data Processor shall implement at least the MEDIUM RISK LEVEL security measures specified in Schedule 1 to this Agreement.

- d. To keep under his control and custody the personal data to which he has access in relation with the provision of the Service, and to not disclose them, neither transfer or otherwise communicate them, not even for their preservation, to persons unrelated with the provision of the Service covered by this Agreement.

However, the Data Controller may authorize, expressly and in writing, the Data Processor to use another data processor (hereinafter, the “Subcontractor”), whose identification data (full social name and incorporation number) and subcontracted services must be communicated to the Data Controller, prior to the provision of the Services, at least with one (1) month in advance. The Data Processor will also inform the Data Controller of any

change envisaged in the incorporation or substitution of the Subcontractors, giving thus to the Data Controller the opportunity to object such changes.

In case of making use of the rights recognized in the previous paragraphs, the Data Processor is obliged to transfer and communicate to the Subcontractor the whole obligations that for the Data Processor arise from this Agreement and, in particular, the provision of enough guarantees that he will apply appropriate technical and organizational measures, so that the processing complies with this Agreement and any applicable regulations.

In any case, access to the data made by natural persons who render their services to the Data Processor, acting within the organizational framework of the latter by virtue of a commercial and non-labour relationship, is authorized. In addition, access to the data is granted to companies and professionals that the Data Processor has hired in his internal organizational framework in order to provide general or maintenance services (computer services, consulting, audits, etc.), as long as such tasks have not been arranged by the Data Processor with the purpose of subcontracting with a third party all or part of the Services provided to the Data Controller.

- e. To delete or return to the Data Controller, at his choice, all personal data to which it has had access in order to provide the Service. Likewise, the Data Processor undertakes to delete the existing copies, unless there is a legal rule that requires the preservation of the personal data. However, the Data Processor may keep the data, duly blocked, regarding the responsibilities that could stem from his relation with Data Controller.
- f. To notify the Data Controller, without undue delay, of any personal data security breaches of which it is aware, giving support to the Data Controller in the notification to the Dutch Data Protection Agency or other competent Control Authority and, if applicable, to the interested parties of the security breaches that occur, as well as to provide support, when necessary, in the carrying-out of privacy impact assessments and in the prior consultation to the Dutch Data Protection Agency, where appropriate, as well as to assist the Data Controller so that it can fulfil the obligation of responding the requests to exercise certain rights.
- g. To bring, in writing, a record of all categories of processing activities performed on behalf of the Data Controller.
- h. To cooperate with the Dutch Data Protection Agency or with other Control Authority, at its request, in compliance of its duties.
- i. To make available to the Data Controller the whole information necessary to demonstrate the compliance with the obligations established under this Agreement, as well as to allow and contribute to the performance of audits, including inspections, by the Data Controller or by a third party authorized by him. The lack of accreditation that the Data Processor is correctly complying with the obligations assumed in this Agreement, will be a cause of resolution of the same.

6.2 If the Data Processor or any of his Subcontractors breaches this Agreement or any regulation when determining the purposes and means of the processing, it shall be held responsible for such processing.

7. Data Protection.

The Data Protection is guaranteed by the Dutch certified cloud data processor we use in the office

to perform our job. That implies that backups are regularly made, the employee accounts can only be accessed using a username and password. When the desk is left by the employee, the connection to the cloud is blocked/terminated. The certified cloud company is active on keeping hackers outside and has developed software to disguise malware in an email before we even are able to open the message.

8. Applicable Law and Jurisdiction.

This Agreement shall be governed by the Dutch and European regulations in terms of Personal Data Protection, as well as by the resolutions and guidelines of the Dutch Data Protection Agency and other competent bodies in this matter. In order to resolve any discrepancy regarding the interpretation and/or the enforcement of the provisions of this Agreement, both Parties submit to the jurisdiction of the Courts and Tribunals of the Netherlands with express waiver of any other legislation or jurisdiction that may correspond.

And, in witness whereof, the Parties execute this Agreement in two counterparts at the place and on the date indicated above.

Data Controller

Data Processor



[Name, Last Name]
[Title]

Mr Arnold Waal
General manager Orange Tax Services