



## **PRIVACY POLICY**

The Torcello Tax Law Firm (hereinafter the “*Firm*”) aims to illustrate the purposes and methods by which the personal data of website users is collected, recorded and used.

This policy refers to the website [www.studiotorcello.it](http://www.studiotorcello.it) only (hereinafter also referred to as “*SLTT website*”; “*website*”) and does not refer to other websites that may be consulted by the user through any links present on the pages of the aforementioned website.

The website is controlled and managed directly by the Firm, with registered office in Pescara, Via Orazio no. 118/124, with the exception of its technical and maintenance operations, which are carried out by the subjects specifically appointed as “*External data processors*” in line with the existing contractual relations. This document is addressed to users of the SLTT website and it is drawn up in compliance with the requirements of EU Regulation no. 679/2016 (hereinafter, also the “*Regulation*”) and Legislative Decree no. 196/2003 (hereinafter, also “*Privacy Code*”).

This document is also in line with the indications provided by Recommendation no. 2/2001, adopted by the European authorities for the protection of personal data (gathered in the Group established by art. 29 of Directive no. 95/46/EC) on 11<sup>th</sup> May 2001, in order to identify the minimum necessary conditions for the collection of personal data online, regulating, in particular, the methods, the timing and the type of information that data controllers must give to the user, should the latter visit any web pages (regardless of the purposes of the link itself).

## **LOCATION OF DATA PROCESSING**

Personal data shall be processed and stored in the operational and administrative offices of the Firm. Communications may also be transmitted through the servers (and internal management softwares) of the Firm in order to provide a feedback to users' requests.

## **TYPE OF DATA PROCESSED**

### **1. Browsing technical data**

During normal operation, the computer systems and software procedures used to operate the SLTT website acquire some of the users' personal data, which is implicitly transmitted when using Internet communication protocols.



In particular, although this type of information is not collected to identify data subjects or to be associated with identified data subjects, it may allow, through processing and association with data held by third parties, to identify users. Such data includes: IP addresses, domain names of computers used by the website users, URI (Uniform Resource Identifier) addresses of requested resources, the time of the request, the methods used to submit the request to the server, the size of the file obtained in reply, the numerical code showing the status of the reply from the server (successful, error, etc.), and other parameters related to the user's operating system and IT environment.

Data is also collected through the use of cookies (or similar technologies), as better explained in the relevant "Cookies" paragraph below.

## **2. Data provided voluntarily by the user**

Should the user send their CV (or "contact" request) to the e-mail addresses (and/or through the website online platform), the sender's address (and any other personal data included in the message) will automatically be acquired, for the sole purpose of providing a feedback to such requests.

In particular, users intending to forward their CV (or "contact" request) through the website should carefully read the content of this document regarding the processing of data included in the messages transmitted.

In particular, the Firm informs that, according to the Regulation and the Privacy Code, the sensitive and so-called "particular" data (i.e. *personal data which could reveal the racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, as well as genetic data, biometric data unambiguously identifying a natural person, data concerning health or sex life or orientation of the individual*) may be processed legitimately with the consent of the person concerned. Therefore, users sending their CV through the online platform of the SLTT website (or to the Firm's e-mail addresses) should not report any sensitive and/or particular data, and they should expressly authorize the Firm to process the data included therein.

In any case, the relevant information and requests for consent are expressly reported in the pages of the SLTT website and specifically prepared for the various services provided.

## **PURPOSES OF DATA PROCESSING**

The use of browsing data is only aimed at processing anonymous statistical reports related to the website browsing level, and at checking the proper functioning of the website. Once these checks have been carried out, data is deleted.

Data may also be used to ascertain the existence of any users' criminal liability, with particular reference to IT crimes against the website; except for this case, the data on web contacts do not persist for more than 7 (seven) days.

Personal data provided directly by the users requesting informative material on events and/or initiatives organized by the Firm, participating in the same, intending to use the services provided by the Firm, sending "contact" requests or forwarding their CV, is only used to meet the requests sent (and is communicated to third parties only when necessary for this purpose).

The collection and processing of personal data have their legal basis, as provided in the Regulation, in the performance of the service expressly requested by users.

Finally, the processing of the user's personal data by the Firm pursues "legitimate interests" of the Firm itself or of third parties. By way of example, they include: the management of any disputes, claims, controversies, complaints, the protection of its information systems, as well as the fulfillment of the requirements set out by business regulations.

- **Additional purpose of the processing: newsletter**

The Firm, with the user's prior free and informed consent, may also process data for information purposes (for example: newsletters or communications concerning regulatory and tax updates; events organized and promoted by the Firm).

The user can withdraw the consent expressed at any time, using the methods set out in the "*Rights of data subjects*" paragraph.

In fact, the user can easily object to the sending of the newsletter via e-mail by selecting the appropriate link (included in each e-mail communication) for consent withdrawal.

On receipt of the consent withdrawal, the Controller shall send a confirmation e-mail to the user.

In this regard, we inform you that, due to technical and operational reasons, the user may continue to receive the newsletter, even after withdrawing their consent.

In such cases, the user should contact the Controller (as set out in the next “*Rights of data subjects*” paragraph) and report the issue.

## **AREAS OF DATA COMMUNICATION AND DISSEMINATION**

The processing operations related to the web services of this website and the user's personal data may be shared with:

- employees; collaborators and professionals of the Firm in charge of managing the website.  
These subjects are formally appointed by the Controller as “*designated data processors*”; as part of their task, they process the user's data for the purposes specified in this policy only and in compliance with business regulations.
- third parties delegated and/or appointed by the Controller to carry out activities strictly related to the pursuit of the purposes specified above (for example: providers of IT and management services necessary for the website operations; the personnel in charge of carrying out technical maintenance and services on the systems; outsourcing or cloud computing service providers; professionals and consultants), rightly appointed as “*external data processors*”;
- subjects, bodies or authorities to whom the communication of personal data is mandatory by virtue of the provisions laid down by law or orders of the competent authorities.

The user has the right to receive a list of any “*designated data processors*” and of any “*external data processors*” appointed by the Controller, by making an express request to the latter using the methods set out below (see the “*Rights of data subjects*” paragraph hereinafter).

## **COOKIES**

No users' personal data is acquired by the SLTT website.

The use of cookies does not involve the transmission of personal information. Furthermore, the so-called persistent cookies are not used, nor are the systems for tracking and tracing users.

The use of the so-called session cookies (which disappear when the user closes the browser) is strictly limited to the transmission of session identifiers (consisting of random numbers generated by the server), which are necessary in order to browse the website safely and efficiently.



The so-called session cookies used by the SLTT website prevent the use of other IT techniques that could potentially compromise the confidentiality of the user's browsing, and they do not allow the acquisition of the user's personal identification data.

### **OPTIONALITY OF DATA PROVISION**

Apart from what specified for the browsing data, users can freely provide their personal data by forwarding e-mails in order to request the sending of informative material and brochures, send a CV, or participate in initiatives and events organized by the Firm.

In such cases, failure to provide the personal data referred to above may preclude the Firm from providing a feedback to the users' requests.

Should users decide to provide data of third parties, they must ensure that these third parties have been previously and adequately informed about the processing methods and purposes specified in this document. In relation to this hypothesis, the user is the independent data controller and shall assume all legal obligations and responsibilities.

If users expressly provide their consent and complete their registration in the reserved area, the Firm may use the data provided by users in order to inform them about the latest news in legal and tax matters, as well as on training events promoted by the Firm.

### **PROCESSING METHODS AND DATA RETENTION CRITERIA**

Personal data is processed through automated tools for the time strictly necessary to achieve the purposes for which it was collected, or, in any case, as necessary for any judicial protection of the rights and interests of both the user and the Controller.

In case a CV is sent, personal data shall be processed for the period of time necessary to complete the personnel selection and recruiting procedures (which may vary according to the current needs of the Firm), but for not more than five years.

Personal data (collected for informative purposes) shall be stored until subscription to the service is canceled, except, in specific cases, for the periods of time set out by business regulations.



Specific security measures are adopted in order to prevent the loss of data, its illegal or incorrect use and unauthorized access. No data derived from the web service is subject to dissemination.

## **RIGHTS OF DATA SUBJECTS**

The subjects to whom the personal data refers have the right to obtain (at any time, and where appropriate) the confirmation as to whether or not their personal data exists and to know its content and the source, ask for its rectification, integration, update, processing restriction and/or data portability (pursuant to art. 15 - 22 of the Regulation).

It is also the user's right to request cancellation, transformation into anonymous form, or blocking of the processed data, as well as to oppose, for legitimate reasons, its processing. Requests must be sent to the following e-mail address: [info@studiotorcello.it](mailto:info@studiotorcello.it).

As for the processing of personal data described in this Privacy Policy, users may send complaints to the Italian Data Protection Authority ([www.garanteprivacy.it](http://www.garanteprivacy.it)). The user may exercise the rights guaranteed by the Regulation by contacting the Controller in the following ways:

- sending a registered letter with acknowledgment of receipt to the Firm registered office, located in Pescara, Via Orazio no. 118/124;
- sending an e-mail to the following address: [info@studiotorcello.it](mailto:info@studiotorcello.it);

The Data Controller is available at the following e-mail address: [davide@studiotorcello.it](mailto:davide@studiotorcello.it)

The designated data processor can be found at the following e-mail address: [giovanna@studiotorcello.it](mailto:giovanna@studiotorcello.it)