

## TEMPLATE FOR RECORDING OF PROCESSING ACTIVITY

### NOTIFICATION TO THE DATA PROTECTION OFFICER (ARTICLE 31 REGULATION 2018/1725)

#### Filling instructions

NAME OF PROCESSING ACTIVITY<sup>1</sup>: Staff VAT recovery procedure

1)	Controller(s) <sup>2</sup> of data processing operation (Article 31.1(a))
<p>Controller: European Maritime Safety Agency (EMSA)</p> <p>Organisational unit <b>responsible</b><sup>3</sup> for the processing activity: 4.1 Human Resources and Internal Support</p> <p>Contact person: Rui Fernandes</p> <p>Data Protection Officer (DPO): Radostina Nedeva-Maegerlein: <a href="mailto:dpo@emsa.europa.eu">dpo@emsa.europa.eu</a></p>	
2)	Who is actually conducting the processing? (Article 31.1(a)) <sup>4</sup>
<p>The data is processed by EMSA itself <input checked="" type="checkbox"/></p> <p>The organisational unit conducting the processing activity is: 4.1 Human Resources and Internal Support</p> <hr/> <p>The data is processed by a third party (contractor) or the processing operation is conducted together with an external third party - Ministry of Finance (Autoridade Tributária). <input checked="" type="checkbox"/></p> <p>Contact point at external third party (e.g. Privacy/Data Protection Officer): <a href="mailto:epd@at.gov.pt">Encarregado de Proteção de Dados: epd@at.gov.pt</a></p>	

<sup>1</sup> **Personal** data is any information relating to an identified or identifiable natural person, i.e. someone who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity. This information may, for example, be the name, date of birth, a telephone number, biometric data, medical data, a picture, professional details, etc.

**Processing** means any operation or set of operations which is performed on personal data, whether or not by automatic means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

<sup>2</sup> In case of more than one controller (e.g. joint operations), all controllers need to be listed here

<sup>3</sup> This is the unit that decides that the processing takes place and why.

<sup>4</sup> Is EMSA itself conducting the processing? Or has a provider been contracted?

3) Purpose of the processing (Article 31.1(b))

*Why are the personal data being processed? Specify the rationale and underlying reason for the processing and describe the individual steps used for the processing.*

Under the Protocol between the Government of the Portuguese Republic and European Maritime Safety Agency, Portuguese authorities grant EMSA and its eligible staff the possibility to purchase certain goods and services under a VAT exemption regime. Limits and procedures are detailed by legal basis established by the PT authorities.

- PT market
  1. VAT claims done by the staff member via the tax authorities webpage. Extracts of the submitted claims are kept by EMSA Protocol.
- EU Market
  1. Staff member gives the invoice and EU VAT form (15.10) to the Protocol team who send it to the PT VAT authorities for validation.
  2. Once received back from the PT VAT authorities, the form must be used by the staff member to claim the VAT from the shop/administration where the purchase took place.

Since 20 April 2022, the invoices are submitted by e-mail and the originals are kept by the staff members for a period of at least 4 years. In addition, the invoices under the name of family members are accepted.

4) Lawfulness of the processing (Article 5(a)–(d)): Processing necessary for:

*Mention the legal basis which justifies the processing*

- (a) a task carried out in the public interest or in the exercise of official authority vested in EMSA (including management and functioning of the institution) ☒  
(Examples of legal basis: e.g. Article 2 'Core tasks of the Agency', par.4 b) EMSA founding regulation)

- Article 6 of the Protocol between EMSA and the Portuguese Government

- (b) compliance with a legal obligation to which EMSA is subject ☐

<p>(c) necessary for the performance of a contract with the data subject or for the preparation of such a contract <span style="float: right;"><input type="checkbox"/></span></p> <p>(d) Data subject has given consent (<i>ex ante</i>, explicit, informed) <span style="float: right;"><input type="checkbox"/></span></p> <p style="margin-left: 40px;">Describe how consent will be collected and where the relevant proof of consent will be stored</p>	
<p>5) Description of the categories of data subjects (Article 31.1(c))</p> <p><i>Whose personal data are being processed?</i></p>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> <p>EMSA staff</p> <p>Officials, Temporary Agents, Contract Agents registered with PT Ministry of Foreign Affairs</p> <p>Non-EMSA staff (contractors staff, external experts, trainees)</p> <p>SNEs registered with the PT Ministry of Foreign Affairs</p> <p>Visitors to EMSA building</p> <p>Relatives of the data subject</p> <p>Legal partners, spouses, ascendants, descendants or other relatives registered with PT Ministry of Foreign Affairs</p> <p>Other (please specify):</p> </div> <div style="width: 25%; text-align: center;"> <p><input checked="" type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input checked="" type="checkbox"/></p> </div> </div>	
<p>6) Categories of personal data processed (Article 31.1(c))</p> <p><i>Please tick all that apply and give details where appropriate</i></p>	
<p>(a) <b>General personal data:</b></p> <p>The personal data contains:</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 70%;"> <p>Personal details (name, address etc)</p> <p>Name, Address</p> <p>Education &amp; Training details</p> <p>Employment details</p> </div> <div style="width: 25%; text-align: center;"> <p><input checked="" type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> </div> </div>	

Financial details NIF and bank account.	<input checked="" type="checkbox"/>
Family, lifestyle and social circumstances	<input type="checkbox"/>
Goods or services provided Details of goods or services purchased.	<input checked="" type="checkbox"/>
Other (please give details):	
(b) <b>Sensitive personal data</b> (Article 10)	
The personal data reveals:	
Racial or ethnic origin	<input type="checkbox"/>
Political opinions	<input type="checkbox"/>
Religious or philosophical beliefs	<input type="checkbox"/>
Trade union membership	<input type="checkbox"/>
Genetic, biometric or data concerning health	<input type="checkbox"/>
Information regarding an individual's sex life or sexual orientation	<input type="checkbox"/>
<b>7) Recipient(s) of the data (Article 31.1 (d))</b>	
<i>Recipients are all parties who have access to the personal data</i>	
Data subjects themselves	<input checked="" type="checkbox"/>
Staff members must register on the e-Finanças website and provide their NIF and bank account details. In order to submit a claim, they must complete an on-line form with the details of their invoices.	
Managers of data subjects	<input type="checkbox"/>
Designated EMSA staff members	<input checked="" type="checkbox"/>

HR Unit colleagues in charge of the Staff VAT recovery procedure

Designated Contractors' staff members



Relevant staff at the Ministry of Finance

Other (please specify):

8) Transfers to third countries or recipients outside the EEA (Article 31.1 (e))

*If the personal data are transferred outside the European Economic Area, this needs to be specifically mentioned, since it increases the risks of the processing operation.*

Data are transferred to third country recipients:

Yes ☐

No ☒

**If yes, specify to which country:**

**If yes, specify under which safeguards:**

Adequacy Decision of the European Commission ☐

Standard Contractual Clauses ☐

Binding Corporate Rules ☐

Memorandum of Understanding between public authorities ☐

9) Technical and organisational security measures (Article 31.1(g))

*Please specify where the data are stored during and after the processing*

How is the data stored?

EMSA network shared drive under an area only accessible to those dealing with staff VAT Protocol ☒

Outlook Folder(s) – Dedicated email box and EMSA staff dealing with Staff VAT ☒

Hardcopy file ☒

Some of the claims which are still on paper, are stored at the Protocol archive. Access is only granted to those have EMSA Protocol related activities.

These will be delivered to staff until end 2023, as since April 2022 the process is paperless.

Cloud (give details, e.g. public cloud)

☐

Servers of external provider

☒

Servers of the Ministry of Finance.

Other (please specify):

Access tool where the designated members of Unit 4.1 dealing with protocol issues register the day of validation by EMSA, the number of invoices and the amount of the VAT claim of the staff member.

#### 10) Retention time (Article 4(e))

*How long will the data be retained and what is the justification for the retention period? Keep in mind that there are pre-determined retention periods for most types of files. Those are explained in the Records Management Policy and Procedure of the Agency. You can check EMSA Records Management Policy and Procedure [here](#).*

The original invoices submitted until April 2022 will be returned gradually to the staff members until the end of 2023.

The digital invoices and extracts of the claims submitted by e-mail after April 2022 will be deleted upon validation by the Protocol Team.

Staff members have the responsibility to keep the original invoices for 4 years in case of any audit under the Portuguese Legislation.