

INDIRECT TAX EDGE PRIVACY STATEMENT

This privacy statement was last updated on 1 July 2022

This privacy statement describes why we collect personal data through Indirect Tax Edge and provides information about individuals' legal rights in relation to personal data. We may use the personal data provided through Indirect Tax Edge for any of the purposes described in this privacy statement.

The "data controller" is the entity that is primarily responsible for ensuring your personal data is handled and processed in accordance with applicable data protection laws. The data controller of your personal information is the PwC firm responsible for delivering services to you or your organisation.

If you are a PwC professional or act in a professional capacity for PwC and are not receiving any of these services then the data controller of your personal information is the PwC firm in the location from which you access this application.

To understand the structure of the PwC network see:

<https://www.pwc.com/gx/en/about/corporate-governance/network-structure.html>

Each member firm in the PwC network is a separate legal entity. For a list of PwC member firms see:

<https://www.pwc.com/gx/en/about/corporate-governance/legal-entities.html>

For a list of countries and regions in which PwC member firms operate see:

<http://www.pwc.com/gx/en/about/office-locations.html>

As used in this privacy statement, "PwC", "us", and "we" refer to the PwC



member firm that is the data controller of your personal information.

In this privacy statement we refer to information about you or information that identifies you as "personal data" or "personal information". We also sometimes collectively refer to handling, collecting, protecting or storing your personal information as "processing" such personal information.

This privacy statement relates to the Indirect Tax Edge and its component modules and software add-ons used to provide you with the services you or your employer have requested from us and otherwise to fulfil the specific purposes described in the "How We Use Personal Information" section below. It does not relate to other products, services or sites of PwC or any other party.

The purpose of Indirect Tax Edge

Indirect Tax Edge is a multi-jurisdictional, secure web-based technology solution that assists clients in preparing and submitting indirect tax Obligations to enable them to comply with their regulatory obligations. The tool also provides analytical capabilities to analyse client data supporting the tax filings.

Clients are able to upload their data into Edge using either the Edge Web based User Interface or through an automated file transfer mechanism. Where the latter approach is selected, clients will typically export the files from their financial system(s) on an automated basis and push their data through to PwC from where Edge can import the data automatically.

As the data is uploaded into Edge an integrated tax determination engine is responsible for applying a rules based approach to mapping transactions into Indirect Tax Obligations. Once the upload process has been completed users are able to apply tax data and quality checks to identify potential issues with their data e.g. potential under or over payments of tax.



Edge users can amend for any inaccuracies within the application, by manually amending transactions or by entering new records into the system.

Edge users can generate returns as part of a “period end compliance process”, or where required generate filing obligations, such as transaction based reports in near real time.

Edge is available on an Insource basis, where clients use it to prepare Indirect Tax Obligations for themselves or on an Outsource basis where PwC prepares Indirect Tax Obligations on behalf of clients. We also offer Edge on a Co Source basis which is where clients opt to Outsource parts of the compliance process to PwC, whilst retaining other parts inhouse.

We do not sell personal information

We do not sell personal information collected through this application to parties outside the PwC Network, including whether for marketing purposes or mailings.

Personal information we collect

We collect the following personal information in connection with an individual's use of Indirect Tax Edge. The personal information may be provided directly by the individual to which the personal data relates or may be provided by the organisation with which the individual is associated, or through interactions with Indirect Tax Edge.

- Name, business email address, job title and country location
- IP addresses of users who interact with the application
- User IdAM Token ID (this is a unique ID used to distinguish you and it authenticates you to PwC applications)
- Actions you take in Indirect Tax Edge for audit logs
- User preferences (such as language settings)
- Any personal data about you that may be contained in work product

associated with Indirect Tax Edge Business telephone number (this is optional)

- Photograph (this is optional)
- Director's registration number, director's appointment start date and director's appointment end date
- Any personal data collected from you when you respond to or raise an Information Request with PwC

We use the information we collect to:

- Identify, authorise and authenticate users, including for access control purposes
 - Enable the performance of an engagement
 - Operate, administer, manage and improve the application (other than facilitate user access)
- Manage PwC business relationships
- Your photograph, if uploaded, will be displayed as part of your profile and alongside your comment threads
- Facilitate compliance with legal, regulatory or other mandatory professional obligations.

Cookies we use on Indirect Tax Edge

We only use the following cookies for security and navigation purposes, which are either essential or performance related and held for the duration of the session (other than the HMRC related cookie):

Provider	Name	Purpose	Persistence
Indirect Tax Edge	JSESSIONID	To uniquely identify browser with session data on the server	Default expiry time and capacity. Expires when the HTTP session ends.



			HTTP session expires by default after 15 minutes, unless extended, or if the user logs out.
Indirect Tax Edge	diFieldDisplay State_*	Used to remember the current field display state in relation to whether a document is to display the original values, edited values and/or transformed values.	When the browser is closed
Indirect Tax Edge	documentSelection_*	Remembers the currently selected Document in Edge and is used to assist in navigation.	When the browser is closed
Indirect Tax Edge	resultSelection_*	Remembers the currently selected Result in Edge and is used to assist in navigation	When the browser is closed
Indirect Tax Edge	HMRCVATUID	Only enabled for clients submitting UK VAT returns via HMRC MTD. This holds a unique	Expires after 315360000 seconds (approximately 10 years).

		device identifier of the user's device and is required as per HMRC fraud prevention requirements.	
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Third party links

Indirect Tax Edge may link to third party sites not controlled by PwC and which do not operate under PwC privacy practices. When you link to third party sites, PwC privacy practices no longer apply. We encourage you to review each third party site's privacy policy before disclosing any personal information.

Our legal grounds for processing personal data

Your local law may require us to set out in this privacy statement the legal grounds on which we rely in order to process your personal information. In connection with Indirect Tax Edge, we rely on the following processing conditions to process your personal data:

- our legitimate interests in the effective delivery of information and services to you and in the effective and lawful operation of our businesses and the legitimate interests of our clients in receiving professional services from us as part of running their organisation (provided these do not interfere with your rights);
- our legitimate interests in developing and improving our businesses, services and offerings and in developing new PwC technologies and offerings (provided these do not interfere with your rights); and
- to satisfy any requirement of law, regulation or professional body of



which we are a member (for example, for some of our services, we have a legal obligation to provide the service in a certain way).

Transfers of personal data

Cross-border transfers

If we process your personal information, your personal information may be transferred, and stored, outside the country where you are located. This includes countries outside the European Economic Area (EEA) and countries that do not have laws that provide specific protection for personal information.

Where we collect your personal information within the EEA, transfer outside the EEA will be only:

- to a recipient located in a country which provides an adequate level of protection for your personal information; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Recipients of personal data: third party providers

We may transfer or disclose the personal data we collect to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network in providing its services and help provide, run and manage IT systems. Examples of third party contractors we use are providers of identity management, website hosting and management, data analysis, data backup, security and cloud storage services. The servers powering and facilitating our IT infrastructure are located in secure data centres around the world, and personal data may be stored in any one of them.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal information only as instructed by PwC, and to flow those same obligations down to their sub-processors.

Other disclosures

We may also disclose personal information under the following circumstances:

- with professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice in connection with the running of our business. Personal data may be shared with these advisers as necessary in connection with the services they have been engaged to provide;
- when explicitly requested by you;
- when required to deliver publications or reference materials requested by you;
- to a third party as necessary in connection with a corporate reorganisation, merger, sale, joint venture, assignment, transfer or other disposition of all or any portion of our business, assets or capital;
- To law enforcement, regulatory and other government agencies and to professional bodies, as required by and/or in accordance with applicable law or regulation. PwC may also review and use your personal information to determine whether disclosure is required or permitted.

Security

We have implemented generally accepted standards of technology and



operational security in order to protect personal information from loss, misuse, alteration and destruction. Only authorised persons are provided access to personal information. These individuals have agreed to maintain the confidentiality of this information.

Although we use appropriate security measures once we have received your personal data, the transmission of data over the internet (including by email) is never completely secure. We endeavour to protect personal data, but we cannot guarantee the security of data transmitted to us or transmitted by us.

Retention

We will retain your personal information only for as long as we need it for the purposes described in this privacy statement unless we are required by law to retain it for a longer period.

How to deactivate your account

Users of Indirect Tax Edge may request their account be deactivated at any time by sending their request to their PwC contact.

Children

Indirect Tax Edge is not intentionally designed for or directed at children, and our terms and conditions of use require all users to be above the age of majority in their local country. We never knowingly collect or maintain personal information about individuals under the age of 18 years.

Changes to this privacy statement

This privacy statement was last updated on **01 July 2022**

We may update this privacy statement at any time by publishing an updated version here. So you know when we make changes to this privacy statement, we will amend the revision date at the top of this page. The new modified or amended privacy statement will apply from that revision date. Therefore, we



encourage you to review this privacy statement periodically to be informed about how we are protecting your information.

Your legal rights in relation to your personal data

You may have certain rights under your local law in relation to the personal information we hold about you.

In particular, you may have a legal right to:

- obtain confirmation as to whether we process personal data about you, receive a copy of your personal data and obtain certain other information about how and why we process your personal data
- the right to request for your personal data to be amended or rectified where it is inaccurate (for example, if you change your address) and to have incomplete personal data completed
- The right to delete your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which they were collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us or a third party, you object to the processing and we do not have overriding legitimate grounds;
 - you object to processing for direct marketing purposes;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.
- The right to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data

- where you contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data are no longer necessary in relation to the purposes for which they were collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- The right to object to the processing of your personal data in the following cases:
 - our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us or a third party; or
 - our processing is for direct marketing purposes.

Contact Us

- Please submit a request to exercise a legal right in relation to your personal data, or an enquiry if you have a question or complaint about handling of your personal data.

Data Controller

The data controller of your personal information is the PwC Member Firm responsible for delivering services to you or your organisation.

Each Member Firm in the PwC Network is a separate legal entity.

A list of PwC Member Firms can be found by clicking on the following link:



<https://www.pwc.com/gx/en/about/corporate-governance/legal-entities.html>

If you are not receiving any services from a PwC Member Firm, the data controller of your personal information is the PwC Member Firm in the location from which you access Indirect Tax Edge.

You may have the right to lodge a complaint with your local data protection regulatory authority.

