

(Department) The Personal Data Protection Authority met in composition Department at its headquarters on Wednesday 03.07.2019 upon the invitation of its President, in order to examine the case referred to in the history of the present. The Deputy President Georgios Batzalexis, obstructing the President of the Authority Constantinos Menoudakos, and the alternate members of the Authority Panagiotis Rontogiannis and Grigorios Tsolias appeared as rapporteur, in place of regular members Antonio Symvonis and Charalambos Anthopoulos, respectively, who, although legally summoned in writing, did not attend due to disability. The regular member of the Authority Konstantinos Lambrinoudakis and his alternate member Evangelos Papakonstantinou, although they were legally summoned in writing, did not attend due to disability. Present without the right to vote were Kalli Karveli, specialist scientist-lawyer, as assistant rapporteur, who left after the discussion of the case and before the conference and decision-making, and Irini Papageorgopoulou, employee of the Authority's administrative affairs department, as secretary. The Authority took into account the following: 1 With the no. prot. C/EIS/8318/19-10-2018 his complaint to the Authority, o A complains that the Independent Public Revenue Authority (IADE) violated the right of access provided by the General Data Protection Regulation no. 679/2016 (GDPR) because the controller refused to provide him with the contact details of the data protection officer (DPO), to whom he had previously addressed a request to change his tax residence, to which the AADE (and not the DPO) replied that "Regarding the actions you must take to change your tax residence, please be informed by POL1058/2015, POL1201/2017" As, in particular, it refers to the relevant documents submitted by A, with the date of 16.10.2018 at 2 p.m. :10 his electronic letter addressed to the DPO of AADE, requested the correction of his information as a taxpayer, due to the transfer of his residence abroad. Furthermore, on 17.10.2018 at 13:10 he requested access to the contact details of the DPO of AADE, while on 17.10.2018 at 13:10 he restates his above request. Following this, the Authority sent, in the context of investigating the complaint, the no. prot. C/EX/8318-1/17-12-2018 document to provide clarifications to the Independent Public Revenue Authority (AADE), which in its response to the Authority dated 18.01.2019 and with protocol number ... (prot. no. Authority C/EIS/354/18-01-2019), stated that: a) A first of all requested through the electronic letter of 16.10.2018 the correction of his data as a taxpayer due to the transfer of his residence abroad, with the reply of AADE to urge him to be informed about the change of his tax residence and to take the necessary actions (from 17.10.2018 at 08:10 and from 18.10.2018 at 13:10 e-mails) b) secondly, A he requested with his e-mails dated 17.10.2018 and 18.10.2018 access to the contact data of the DPO of AADE, which sent them to him with the letter dated

22.10.2018, as is evident in the promotional letter dated 8.1.2019 letter to the DPO, c) the DPO with the dated 6.12.2018 and with no. ... his letter to A, refers to the receipt and examination of his request from 6.11.2018 for the correction of incorrect personal data, d) the AADE has received the above request, which is being examined by the competent tax services and is a tax 2 issue . In conclusion, in its response to the Authority dated 18.01.2019 and with protocol number C/EIS/354/18-01-2019, the Independent Public Revenue Authority (IPA) maintains that the requests referred to in G/EIS no. /8318/19-10-2018 complaint have been satisfied. The Authority, after examining the elements of the file and after hearing the rapporteur and the assistant rapporteur, who withdrew after the discussion of the case and before the conference and decision-making, after a thorough discussion THINKS ACCORDING TO THE LAW 1. By Article 94 of the General Data Protection Regulation (GDPR) no. 679/2016, Directive 95/46/EC was repealed from 25.5.2018, when the GDPR came into force no. 99 par. 2 thereof from May 25, 2018. 2. The provisions of articles 13 and 14 GDPR include the information provided by the controller to the subject when personal data is collected. In accordance with the provisions of Article 15 para. 1 GDPR, the subject of the rights has the right to receive from the data controller confirmation as to whether or not the personal data concerning him is being processed and, if this is the case, the right of access to the personal data and the information detailed in the subsections of the said paragraph. Furthermore, according to Article 16 GDPR, the data subject has the right to demand from the controller without undue delay the correction of inaccurate personal data concerning him. Bearing in mind the purposes of the processing, the data subject has the right to request the completion of incomplete personal data, including through a supplementary statement. If the data controller does not act on the data subject's request, he shall inform the data subject within one month of receiving the request of the reasons why he did not act and of the possibility of filing a complaint with a supervisory authority and bringing legal action (Article 12 par. 4 GDPR). Finally, according to article 37 para. 7 GDPR the data controller publishes the contact details of the data protection officer (DPO), while according to article 38 para. 4 GDPR the data subjects can contact the data protection officer (DPO ) for any issue related to the processing of their personal data and the exercise of their rights pursuant to the GDPR. 3. From the information in the file, the following emerged: Complainant A with his electronic letters of 16.10.2018, 17.10.2018 at 13:10, 17.10.2018 at 13:10, 18.10.2018 and 6.11.2018 to the AADE, addressing its DPO, requested the change (correction) of his residential address that was registered in the TAXISnet information system due to the fact that he permanently resides abroad. The Independent Public Revenue Authority (AADE) with its electronic letter dated 17.10.2018 at 08:10, indicated to the complainant the relevant legislation for the change of his tax residence in order for him to follow the

tax procedure prescribed by law. The complainant in his electronic letter of 17.10.2018 at 13:10 replied to AADE that the question (request) was addressed to the DPO and not to AADE and for this reason he requested that it be forwarded to the DPO and informed about the data communication of the latter in order to address it directly. The AADE with its electronic letter dated 18.10.2018 at 13:10 replied in relation to the DPO that "your message is not related to the security of personal data, as the taxpayer is responsible for updating the residential address" and indicated the procedure prescribed by the tax law for changing the declaration of tax residence. The complainant, in his electronic letter dated 18.10.2018 at 21:30, after commenting on the previous response of AADE, repeated his request to be informed of the details of the DPO in order to contact him to resolve his issue. 4 The AADE with its electronic letter of 22.10.2018 forwarded to the complainant the details of the independent DPO support department and its head, from which it received on 06-12-2018 a response to the request for the correction of the details of the residential address of, according to which, the request was forwarded to the competent authorities of AADE and is under examination. From the AADE clarification document, no. 354/18-01-2019, to the Authority after the attached correspondence, it appears that the complainant was informed about the contact details of the DPO of AADE and that his request was forwarded for processing by the competent department of AADE. 4. Because in particular, in the case under consideration, according to the aforementioned, the Independent Public Revenue Authority (AADE) informed the complainant about the contact details of the data protection officer (DPO) of the AADE. Because the complainant does not plead a violation of the right to correct the personal data concerning him.

Because the competent services of AADE have not rejected the request change of the data of the tax residence of the complainant but the examine in the context of the relevant tax legislation and procedure.

FOR THOSE REASONS

The Authority rejects the complaint as essentially unfounded.

The Deputy President

The Secretary

George Batzalexis

Irini Papageorgopoulou