

## DATA PROTECTION ANNEX

Effective: August 20, 2020

In accordance with the "Data Protection" section of the Agreement from which this Annex is linked, this Data Protection Annex ("**Annex**") applies to and is incorporated into the Agreement to the extent that CCH Processes any Personal Data about Data Subjects located in the EEA when performing its obligations under the Agreement.

**1. Definitions.** Capitalized terms used but not defined in this Annex will have the same meanings as set forth in the Agreement. In this Annex, the following terms shall have the meanings set out below and cognate terms shall be construed accordingly:

" <b>Your Personal Data</b> "	means any Personal Data about Data Subjects located in the EEA that is Processed by CCH as part of the use of the Online Services under the Agreement and is provided to CCH by you when you use the Online Services;
" <b>CCH Personal Data</b> "	means any and all Personal Data about you and Data Subjects working for you that is obtained by CCH as part of the administration and performance of its obligations under the Agreement, including without limitation, Your Personal Data;
" <b>Data Protection Laws</b> "	means the GDPR, as implemented into domestic legislation of each Member State and as amended, replaced, supplemented or superseded from time to time, including by the UK Data Protection Act 2018;
" <b>EEA</b> "	means the European Economic Area;
" <b>GDPR</b> "	means EEA General Data Protection Regulation 2016/679;
" <b>Agreement</b> "	means the Terms of Use for CCH Online Content Services together with the applicable Customer Agreement agreed to between CCH Incorporated and the Customer and from which this Annex is linked; and
" <b>Standard Contractual Clauses</b> "	means the contractual clauses set out in the attachment to this Annex.

The terms, "Commission", "Controller", "Data Subject", "Member State", "Personal Data", "Personal Data Breach", "Processing", "Processor" and "Supervisory Authority" shall have the same meaning as in the GDPR, and their cognate terms shall be construed accordingly.

The word "include" shall be construed to mean include without limitation, and cognate terms shall be construed accordingly.

## 2. ROLES AND SCOPE.

**2.1 Your Personal Data.** For the purposes of this Annex, to the extent the Online Services are used to Process Your Personal Data, CCH is a separate Controller of Your Personal Data Processed by it.

**2.2 CCH Personal Data.** For the purposes of this Annex, CCH is a separate Controller of CCH Personal Data Processed by it.

**2.3 International Transfers.** You acknowledge that CCH is located in the United States of America and that CCH may process CCH Personal Data, including Your Personal Data, at a destination outside the EEA and that such CCH Personal Data and Your Personal Data may be processed by CCH personnel or a Processor of CCH operating outside the EEA in countries that the European Commission has not yet decided offer adequate data protection in accordance with European Union data protection law ("Third Countries"). Where you are located in the EEA, you (as "data exporter") and CCH (as "data importer") hereby enter into the Controller to Controller Standard Contractual Clauses, which are incorporated into, and made part of, the Agreement.

**2.4 Assistance.** You agree that you shall provide all information and documents reasonably requested of you by CCH or CCH's representative(s) to allow CCH to satisfy its obligations under this Annex and Data Protection Laws relating to Your Personal Data and CCH Personal Data.

## 3. PROCESSING OF YOUR PERSONAL DATA

**3.1 CCH's responsibilities.** CCH shall:

(a) in determining the extent to which Your Personal Data is required in relation to the purposes for which Your Personal Data is to be Processed by CCH, only request Your Personal Data that is relevant, adequate and not excessive in accordance with Data Protection Laws. CCH shall have sole responsibility for using reasonable efforts to ensure that Your Personal Data, at the time it is first made available to you through the Online Services, accurately reflects the data that you provided to CCH. At all times thereafter, you shall be solely responsible for ensuring that Your Personal Data remains accurate and up-to-date in accordance with Data Protection Laws.

(b) ensure that Your Personal Data that is in its possession or control is kept for no longer than is necessary for the purposes for which Your Personal Data are processed in accordance with Data Protection Laws.

(c) in relation to Your Personal Data, inform you without undue delay after it becomes aware of any Personal Data Breach involving Your Personal Data that was in its possession or control, providing a description of the nature of the breach and the information referred to in Article 33(b)-(d) of the GDPR as soon as it becomes available. In addition, CCH shall consult in good faith with you and provide you with assistance, information and cooperation in the investigation, notification, mitigation and remediation of each such Personal Data Breach. While CCH may take any information provided by you into account, only CCH shall determine the content of any related public statements and any required notices to the affected Data Subjects and/or the relevant Supervisory Authorities in connection with a Personal Data Breach involving Your Personal Data.

**3.2 Each party's responsibilities.** Each party shall, in relation to Your Personal Data that is in its possession or control, be responsible for ensuring that Your Personal Data is Processed in a manner designed to ensure appropriate security of Your Personal Data including protection against Personal Data Breaches as required by Data Protection Laws. Except to the extent that this Section 3 (Processing of

Your Personal Data) allocates responsibility for compliance with particular provisions of Data Protection Laws to a particular party, each party shall comply with its respective obligations under Data Protection Laws in relation to Your Personal Data.

#### **4. PROCESSING OF CCH PERSONAL DATA**

**4.1 Use of CCH Personal Data.** CCH may process such CCH Personal Data for the following purposes:

- (a) perform under and manage and make decisions about the Agreement and any matters (such as making the Online Services available to Customer's users, customer support, invoicing and fee arrangements) arising in connection with the Agreement;
- (b) communicate with you and the Data Subjects that work for you in relation to matters arising under or in connection with the Agreement and in connection with services and products that CCH may offer from time to time;
- (c) comply with regulatory and legal obligations to which CCH is subject;
- (d) establish, exercise and defend legal rights and claims;
- (e) manage customer relationships;
- (f) manage risk, perform quality reviews and manage security and operations;
- (g) record, monitor, assess and analyze the use of the Online Services, and improve the content and the functionality of the Online Services,
- (h) market, advertise and send reports to you or Customer;
- (i) compile statistical and other information related to the performance, operation and use of the Online Services, including for the purposes of sending reports to you or Customer, and
- (j) CCH's internal financial accounting, information technology and other administrative support services,

(collectively, "**Processing Purposes**"). You will ensure that there is no prohibition or restriction in relation to CCH's use thereof that would prevent or restrict CCH from Processing the CCH Personal Data for the Processing Purposes. You shall also ensure that all consents have been obtained and all notices have been issued, as necessary under the Data Protection Laws, to enable the CCH Personal Data to be disclosed to and used by CCH for the Processing Purposes.

#### **5. GENERAL TERMS.**

**5.1 Governing law and Jurisdiction.** The parties to this Annex hereby submit to the choice of jurisdiction stipulated in the Agreement with respect to any disputes or claims howsoever arising under this Annex, including disputes regarding its existence, validity or termination or the consequences of its nullity and this Annex and all non-contractual or other obligations arising out of or in connection with it are governed by the laws of the country or territory stipulated for this purpose in the Agreement.

**5.2 Severance; Order of Precedence.** Should any provision of this Annex be invalid or unenforceable, then the remainder of this Annex shall remain valid and in force. The invalid or unenforceable provision shall be either (i) amended as necessary to ensure its validity and enforceability, while preserving the parties' intentions as closely as possible or, if this is not possible, (ii) construed in a manner as if the invalid or unenforceable part had never been contained therein. In the event of a conflict or discrepancy between this Data Protection Annex and any term of the Agreement, this Data Protection Annex shall take precedence with respect to such conflict.

## **Attachment to Data Protection Annex**

### **Standard contractual clauses for the transfer of personal data from the Community to third countries (controller to controller transfers)**

#### **Data Transfer Agreement**

Between

The **Customer** under a Customer Agreement, as such terms are defined in the Terms of Use for CCH Online Content Services,

hereinafter “data exporter”

and

**CCH Incorporated**, 2700 Lake Cook Road, Riverwoods Illinois, USA

hereinafter “data importer”

each a “party”; together “the parties”.

#### **Definitions**

For the purposes of the clauses:

- a) “personal data”, “special categories of data/sensitive data”, “process/processing”, “controller”, “processor”, “data subject” and “supervisory authority/authority” shall have the same meaning as in Directive 95/46/EC of 24 October 1995 (whereby “the authority” shall mean the competent data protection authority in the territory in which the data exporter is established);
- b) “the data exporter” shall mean the controller who transfers the personal data;
- c) “the data importer” shall mean the controller who agrees to receive from the data exporter personal data for further processing in accordance with the terms of these clauses and who is not subject to a third country’s system ensuring adequate protection;
- d) “clauses” shall mean these contractual clauses, which are a free-standing document that does not incorporate commercial business terms established by the parties under separate commercial arrangements.

The details of the transfer (as well as the personal data covered) are specified in Annex B, which forms an integral part of the clauses.

#### **I. Obligations of the data exporter**

The data exporter warrants and undertakes that:

- a) The personal data have been collected, processed and transferred in accordance with the laws applicable to the data exporter.

- b) It has used reasonable efforts to determine that the data importer is able to satisfy its legal obligations under these clauses.
- c) It will provide the data importer, when so requested, with copies of relevant data protection laws or references to them (where relevant, and not including legal advice) of the country in which the data exporter is established.
- d) It will respond to enquiries from data subjects and the authority concerning processing of the personal data by the data importer, unless the parties have agreed that the data importer will so respond, in which case the data exporter will still respond to the extent reasonably possible and with the information reasonably available to it if the data importer is unwilling or unable to respond. Responses will be made within a reasonable time.
- e) It will make available, upon request, a copy of the clauses to data subjects who are third party beneficiaries under clause III, unless the clauses contain confidential information, in which case it may remove such information. Where information is removed, the data exporter shall inform data subjects in writing of the reason for removal and of their right to draw the removal to the attention of the authority. However, the data exporter shall abide by a decision of the authority regarding access to the full text of the clauses by data subjects, as long as data subjects have agreed to respect the confidentiality of the confidential information removed. The data exporter shall also provide a copy of the clauses to the authority where required.

## **II. Obligations of the data importer**

The data importer warrants and undertakes that:

- a) It will have in place appropriate technical and organisational measures to protect the personal data against accidental or unlawful destruction or accidental loss, alteration, unauthorised disclosure or access, and which provide a level of security appropriate to the risk represented by the processing and the nature of the data to be protected.
- b) It will have in place procedures so that any third party it authorises to have access to the personal data, including processors, will respect and maintain the confidentiality and security of the personal data. Any person acting under the authority of the data importer, including a data processor, shall be obligated to process the personal data only on instructions from the data importer. This provision does not apply to persons authorised or required by law or regulation to have access to the personal data.
- c) It has no reason to believe, at the time of entering into these clauses, in the existence of any local laws that would have a substantial adverse effect on the guarantees provided for under these clauses, and it will inform the data exporter (which will pass such notification on to the authority where required) if it becomes aware of any such laws.
- d) It will process the personal data for purposes described in Annex B, and has the legal authority to give the warranties and fulfil the undertakings set out in these clauses.
- e) It will identify to the data exporter a contact point within its organisation authorised to respond to enquiries concerning processing of the personal data, and will cooperate in good faith with the data exporter, the data subject and the authority concerning all such enquiries within a reasonable time. In case of legal dissolution of the data exporter, or if the parties have so agreed, the data importer will assume responsibility for compliance with the provisions of clause I(e).

- f) At the request of the data exporter, it will provide the data exporter with evidence of financial resources sufficient to fulfil its responsibilities under clause III (which may include insurance coverage).
- g) Upon reasonable request of the data exporter, it will submit its data processing facilities, data files and documentation needed for processing to reviewing, auditing and/or certifying by the data exporter (or any independent or impartial inspection agents or auditors, selected by the data exporter and not reasonably objected to by the data importer) to ascertain compliance with the warranties and undertakings in these clauses, with reasonable notice and during regular business hours. The request will be subject to any necessary consent or approval from a regulatory or supervisory authority within the country of the data importer, which consent or approval the data importer will attempt to obtain in a timely fashion.
- h) It will process the personal data, at its option, in accordance with:
  - i. the data protection laws of the country in which the data exporter is established, or
  - ii. the relevant provisions of any Commission decision pursuant to Article 25(6) of Directive 95/46/EC, where the data importer complies with the relevant provisions of such an authorisation or decision and is based in a country to which such an authorisation or decision pertains, but is not covered by such authorisation or decision for the purposes of the transfer(s) of the personal data, or
  - iii. the data processing principles set forth in Annex A.

Data importer to indicate which option it selects: **(II)(h)(iii)**
- i) It will not disclose or transfer the personal data to a third party data controller located outside the European Economic Area (EEA) unless it notifies the data exporter about the transfer and
  - i. the third party data controller processes the personal data in accordance with a Commission decision finding that a third country provides adequate protection, or
  - ii. the third party data controller becomes a signatory to these clauses or another data transfer agreement approved by a competent authority in the EU, or
  - iii. data subjects have been given the opportunity to object, after having been informed of the purposes of the transfer, the categories of recipients and the fact that the countries to which data is exported may have different data protection standards, or
  - iv. with regard to onward transfers of sensitive data, data subjects have given their unambiguous consent to the onward transfer

### III. Liability and third party rights

- a) Each party shall be liable to the other parties for damages it causes by any breach of these clauses. Liability as between the parties is limited to actual damage suffered. Punitive damages (i.e. damages intended to punish a party for its outrageous conduct) are specifically excluded. Each party shall be liable to data subjects for damages it causes by any breach of third party rights

under these clauses. This does not affect the liability of the data exporter under its data protection law.

- b) The parties agree that a data subject shall have the right to enforce as a third party beneficiary this clause and clauses I(b), I(d), I(e), II(a), II(c), II(d), II(e), II(h), II(i), III(a), V, VI(d) and VII against the data importer or the data exporter, for their respective breach of their contractual obligations, with regard to his personal data, and accept jurisdiction for this purpose in the data exporter's country of establishment. In cases involving allegations of breach by the data importer, the data subject must first request the data exporter to take appropriate action to enforce his rights against the data importer; if the data exporter does not take such action within a reasonable period (which under normal circumstances would be one month), the data subject may then enforce his rights against the data importer directly. A data subject is entitled to proceed directly against a data exporter that has failed to use reasonable efforts to determine that the data importer is able to satisfy its legal obligations under these clauses (the data exporter shall have the burden to prove that it took reasonable efforts).

#### **IV. Law applicable to the clauses**

These clauses shall be governed by the law of the country in which the data exporter is established, with the exception of the laws and regulations relating to processing of the personal data by the data importer under clause II(h), which shall apply only if so selected by the data importer under that clause.

#### **V. Resolution of disputes with data subjects or the authority**

- a) In the event of a dispute or claim brought by a data subject or the authority concerning the processing of the personal data against either or both of the parties, the parties will inform each other about any such disputes or claims, and will cooperate with a view to settling them amicably in a timely fashion.
- b) The parties agree to respond to any generally available non-binding mediation procedure initiated by a data subject or by the authority. If they do participate in the proceedings, the parties may elect to do so remotely (such as by telephone or other electronic means). The parties also agree to consider participating in any other arbitration, mediation or other dispute resolution proceedings developed for data protection disputes.
- c) Each party shall abide by a decision of a competent court of the data exporter's country of establishment or of the authority which is final and against which no further appeal is possible.

#### **VI. Termination**

- a) In the event that the data importer is in breach of its obligations under these clauses, then the data exporter may temporarily suspend the transfer of personal data to the data importer until the breach is repaired or the contract is terminated.
- b) In the event that:
  - i. the transfer of personal data to the data importer has been temporarily suspended by the data exporter for longer than one month pursuant to paragraph (a);
  - ii. compliance by the data importer with these clauses would put it in breach of its legal or regulatory obligations in the country of import;



- iii. the data importer is in substantial or persistent breach of any warranties or undertakings given by it under these clauses;
  - iv. a final decision against which no further appeal is possible of a competent court of the data exporter's country of establishment or of the authority rules that there has been a breach of the clauses by the data importer or the data exporter; or
  - v. a petition is presented for the administration or winding up of the data importer, whether in its personal or business capacity, which petition is not dismissed within the applicable period for such dismissal under applicable law; a winding up order is made; a receiver is appointed over any of its assets; a trustee in bankruptcy is appointed, if the data importer is an individual; a company voluntary arrangement is commenced by it; or any equivalent event in any jurisdiction occurs then the data exporter, without prejudice to any other rights which it may have against the data importer, shall be entitled to terminate these clauses, in which case the authority shall be informed where required. In cases covered by (i), (ii), or (iv) above the data importer may also terminate these clauses.
- c) Either party may terminate these clauses if (i) any Commission positive adequacy decision under Article 25(6) of Directive 95/46/EC (or any superseding text) is issued in relation to the country (or a sector thereof) to which the data is transferred and processed by the data importer, or (ii) Directive 95/46/EC (or any superseding text) becomes directly applicable in such country.
- d) The parties agree that the termination of these clauses at any time, in any circumstances and for whatever reason (except for termination under clause VI(c)) does not exempt them from the obligations and/or conditions under the clauses as regards the processing of the personal data transferred.

## **VII. Variation of these clauses**

The parties may not modify these clauses except to update any information in Annex B, in which case they will inform the authority where required. This does not preclude the parties from adding additional commercial clauses where required.

## **VIII. Description of the Transfer**

The details of the transfer and of the personal data are specified in Annex B. The parties agree that Annex B may contain confidential business information which they will not disclose to third parties, except as required by law or in response to a competent regulatory or government agency, or as required under clause I(e). The parties may execute additional annexes to cover additional transfers, which will be submitted to the authority where required. Annex B may, in the alternative, be drafted to cover multiple transfers.

## ANNEX A DATA PROCESSING PRINCIPLES

1. Purpose limitation: Personal data may be processed and subsequently used or further communicated only for purposes described in Annex B or subsequently authorised by the data subject.
2. Data quality and proportionality: Personal data must be accurate and, where necessary, kept up to date. The personal data must be adequate, relevant and not excessive in relation to the purposes for which they are transferred and further processed.
3. Transparency: Data subjects must be provided with information necessary to ensure fair processing (such as information about the purposes of processing and about the transfer), unless such information has already been given by the data exporter.
4. Security and confidentiality: Technical and organisational security measures must be taken by the data controller that are appropriate to the risks, such as against accidental or unlawful destruction or accidental loss, alteration, unauthorised disclosure or access, presented by the processing. Any person acting under the authority of the data controller, including a processor, must not process the data except on instructions from the data controller.
5. Rights of access, rectification, deletion and objection: As provided in Article 12 of Directive 95/46/EC, data subjects must, whether directly or via a third party, be provided with the personal information about them that an organisation holds, except for requests which are manifestly abusive, based on unreasonable intervals or their number or repetitive or systematic nature, or for which access need not be granted under the law of the country of the data exporter. Provided that the authority has given its prior approval, access need also not be granted when doing so would be likely to seriously harm the interests of the data importer or other organisations dealing with the data importer and such interests are not overridden by the interests for fundamental rights and freedoms of the data subject. The sources of the personal data need not be identified when this is not possible by reasonable efforts, or where the rights of persons other than the individual would be violated. Data subjects must be able to have the personal information about them rectified, amended, or deleted where it is inaccurate or processed against these principles. If there are compelling grounds to doubt the legitimacy of the request, the organisation may require further justifications before proceeding to rectification, amendment or deletion. Notification of any rectification, amendment or deletion to third parties to whom the data have been disclosed need not be made when this involves a disproportionate effort. A data subject must also be able to object to the processing of the personal data relating to him if there are compelling legitimate grounds relating to his particular situation. The burden of proof for any refusal rests on the data importer, and the data subject may always challenge a refusal before the authority.
6. Sensitive data: The data importer shall take such additional measures (e.g. relating to security) as are necessary to protect such sensitive data in accordance with its obligations under clause II.
7. Data used for marketing purposes: Where data are processed for the purposes of direct marketing, effective procedures should exist allowing the data subject at any time to “opt-out” from having his data used for such purposes.
8. Automated decisions: For purposes hereof “automated decision” shall mean a decision by the data exporter or the data importer which produces legal effects concerning a data subject or significantly affects a data subject and which is based solely on automated processing of personal data intended to

evaluate certain personal aspects relating to him, such as his performance at work, creditworthiness, reliability, conduct, etc. The data importer shall not make any automated decisions concerning data subjects, except when:

- a)
  - i. such decisions are made by the data importer in entering into or performing a contract with the data subject, and
  - ii. the data subject is given an opportunity to discuss the results of a relevant automated decision with a representative of the parties making such decision or otherwise to make representations to that parties.

or

- b) where otherwise provided by the law of the data exporter.

ANNEX B  
**DESCRIPTION OF THE TRANSFER**

**Data subjects**

*The personal data transferred concern the following categories of data subjects:*

Customer's users of the Online Services, including Customer's professional resources (such as lawyers or accountants) which may include Customer's employees, independent contractors and partners, performing research tasks on behalf of Customer.

**Purposes of the transfer(s)**

*The transfer is made for the following purposes:*

- (i) perform under and manage and make decisions about this Agreement and any matters (such as making the Online Services available to Customer's users, customer support, invoicing and fee arrangements) arising in connection with this Agreement,
- (ii) communicate with you and your users that work for you in relation to matters arising under or in connection with this Agreement and in connection with services and products that CCH may offer from time to time,
- (iii) comply with regulatory and legal obligations to which CCH is subject,
- (iv) establish, exercise, and defend legal rights and claims,
- (v) manage customer relationships,
- (vi) manage risk, perform quality reviews, and manage security and operations,
- (vii) record, monitor, assess and analyze the use of the Online Services and improve the content and the functionality of the Online Services,
- (viii) market, advertise and send reports to you or Customer ,
- (ix) compile statistical and other information related to the performance, operation and use of the Online Services, including for the purposes of sending reports to you or Customer, and
- (x) internal financial accounting, information technology and other administrative support services.

**Categories of data**

*The personal data transferred concern the following categories of data:*

First and last names of natural persons  
Business contact information, such as email addresses and telephone numbers  
Login name and password  
Usage data and search terms

**Recipients**

*The personal data transferred may be disclosed only to the following recipients or categories of recipients:*

- i) Service providers or subprocessors who perform certain functions on data importer's behalf, such as to provide analytics and site usage information, implementation and onboarding, provide outsourced help with the operations of the electronic content platforms, provide marketing and promotional assistance, and provide other services related to the operation of data importer's business.
- ii) Marketing partners and vendors to develop, deliver and report on targeted advertising of our services and products either online or in emails sent by data importer, or data importer's marketing partners, to data exporter.

- iii) Public and government authorities or other legal entities for purposes of, among things, (i) to comply with or as required by applicable law, including laws outside data exporter's country of residence, (ii) to comply with legal process, either within or outside data exporter's country of residence, (iii) to respond to requests from public and government authorities, including public and government authorities outside data exporter's country of residence, for national security and/or law enforcement purposes, (iv) to enforce data importer's terms and conditions, and (v) to allow data importer to pursue available remedies or limit the damages that it may sustain.
- iv) Affiliates of data importer who support data importer products and services and with whom data importer shares certain back-office functions.
- v) Customers with respect to the data relating to its users.

**Sensitive data** (if appropriate)

*The personal data transferred concern the following categories of sensitive data:*

Not applicable

**Data protection registration information of data exporter** (where applicable)

Not applicable

**Additional useful information** (storage limits and other relevant information)

Not applicable

**Contact points for data protection enquiries**

For the Tax and Accounting division of data importer – [TAAPrivacySecurity@wolterskluwer.com](mailto:TAAPrivacySecurity@wolterskluwer.com)

For the Legal & Regulatory division of data importer – [LRUSPrivacy@wolterskluwer.com](mailto:LRUSPrivacy@wolterskluwer.com)

For the data exporter – at the contact set forth in the Customer Agreement