

# COOKIE STATEMENT

TYSMA LEMS FISCAAL ADVISEURS  
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## 1. MAPPING YOUR VISIT OF OUR WEBSITE

### A. COOKIES

- i. A cookie is a small text file that is stored by the browser of your computer, tablet or smartphone when you first visit this website.
- ii. Tysma Lems Fiscaal Adviseurs uses different types of cookies:
  - a. Functional cookies: These are cookies with a purely technical functionality. These ensure that the website works properly, so that it can, for example, remember your preferred settings. Using these, we can also optimize our website and the services through our website.
  - b. Analytic cookies by third parties: These cookies can keep track of your online behaviour. These cookies are used by Google Analytics.
  - c. Tracking cookies: These cookies are placed by an external party. By reading these cookies the advertiser recognizes you when you visit a site in which he is also involved. If you continue browsing, personalized ads can be shown. These cookies can also keep track of your online behaviour, which may result in a very specific profile being built by these parties. This profile can be so detailed that it is considered personal data.

### B. CHANGE COOKIE SETTINGS

- i. Your cookie settings were set by you on your first visit to our website. All non-functional cookies can be denied per category. Placement of cookies, other than functional or anonymous analytical cookies, takes place only after an active action by you as a visitor. You can change your settings at any time via our website

### C. LEGAL BASIS OF DATA PROCESSING

- i. Functional cookies: The basis for processing functional cookies is the legitimate interest of Tysma Lems Fiscaal Adviseurs. The interest of Tysma Lems Fiscaal Adviseurs is based on the need to ensure proper functioning of the website. However, the user's interest in maintaining his or her privacy is not exceeded, as functional cookies do not collect personal data that can be used for marketing or other purposes.
- ii. Analytical and tracking cookies: The basis for processing analytical and tracking cookies concerns the consent given to Tysma Lems Fiscaal Adviseurs}. This article provides that the processing of personal data is only allowed if the data subject has given his or her unambiguous consent. The requested consent gives you, the user, control over your personal data and provides transparency on how this data is used.

## **2. COOKIE OVERVIEW**

### **A. COOKIE NAME, COOKIE TYPE, COOKIE FUNCTION AND THE RETENTION PERIOD**

- i. The different types of cookies that the Tysma Lems Fiscaal Adviseurs website uses are shown in the table below.
- ii. On tysmalems.com, there are a total of 39 different cookies. The following cookies are placed on the visitor's hard drive when you visit the Tysma Lems Fiscaal Adviseurs website:

## B. COOKIE TABLE

Name	Type(s)	Cookies	Duration
CookieCode	Functional	PraivacyAudit	1 years
CookieCode	Functional	PraivacyCookieConsent	1 years

The PraivacyCookieConsent cookie records your preferences with regard to allowing cookies. With the PraivacyAudit cookie you can later retrieve, in an anonymous way, what permission you have given for the placement of cookies.

Google	Analytical, Tracking	__Secure-3PAPISID	End of session
Google	Analytical, Tracking	__Secure-3PSID	End of session
Google	Analytical, Tracking	__Secure-APISID	End of session
Google	Analytical, Tracking	__Secure-HSID	End of session
Google	Analytical, Tracking	__Secure-SSID	End of session
Google	Analytical, Tracking	1P_JAR	End of session
Google	Analytical, Tracking	APISID	End of session
Google	Analytical, Tracking	HSID	End of session
Google	Analytical, Tracking	NID	End of session
Google	Analytical, Tracking	SAPISID	End of session
Google	Analytical, Tracking	SID	End of session

These cookies are set by Google. They are used for analytical purposes and to collect data on the use of Google services. These insights enable both Google and the website owner to improve services and the website. Google also uses the data collected for personalised advertising purposes. The interactions and preferences are stored per visitor. This data processing takes place in the United States of America.

Google Analytics (anon.)	Analytical (anonymous)	_ga	2 years
Google Analytics (anon.)	Analytical (anonymous)	_ga_TQ7MXQESN6	2 years

These cookies are set by Google Analytics. This measures how many users visit the website, and how they use the website. Your IP address is masked, keeping you anonymous as a visitor.

Google reCAPTCHA	Functional	_GRECAPTCHA	6 months
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This cookie is set by Google and is used to distinguish between humans and bots. This is beneficial for the website to create accurate reports on website usage.

Site Cookies (Functioneel)	Functional	PHPSESSID	End of session
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These cookies keep up data entered on the website, so that the use of the website is easier for the user. This may include login data, data that is entered on forms and saving preferences.

### **3. GOOGLE ANALYTICS**

#### **A. GOOGLE**

- i. A cookie from Google is set via our website. These cookies are part of Google Analytics. We use this service to examine how you, as a visitor, use our website and Google produces insightful reports on this for us.
- ii. Google may provide this information to third parties if Google is legally obliged to do so, or if third parties process the information on behalf of Google. Tysma Lems Fiscaal Adviseurs has no influence on this.
- iii. You can read here (<https://policies.google.com/technologies/partner-sites?hl=en>) how Google uses your personal data and for what purposes it is used.

#### **B. PRIVACY SETTINGS**

- i. Through this cookie statement, we inform you about the use of Google Analytics.
- ii. Tysma Lems Fiscaal Adviseurs has entered into a processing agreement with Google;
- iii. Google Signals is used. This feature gives us greater insight into the behaviour of our visitors on different devices;
- iv. Data collected is linked to other Google services;
- v. Your IP address is anonymised so that your location is not traceable.

### **4. THIRD PARTIES' WEBSITES AND AMENDMENTS**

- i. This cookie statement does not apply to third-party websites linked to our website. It is not possible for Tysma Lems Fiscaal Adviseurs to guarantee that these third parties handle your personal data in a reliable and secure manner. However, Tysma Lems Fiscaal Adviseurs is committed to ensuring the same level of security of your data.
- ii. Always consult these websites' privacy statement before using these websites.
- iii. A known third party is Google, read here (<https://business.safety.google/privacy/>) they also handle personal data.
- iv. This cookie statement is subject to change. When it is changed, you will be asked again to give permission to place the modified cookies. The current version of this cookie statement is 20250828.

### **5. ACCESSING, ADJUSTING OR DELETING YOUR DATA**

#### **A. YOUR RIGHTS**

- i. You have the right to
  - a. access your personal data,
  - b. request an adjustment of your data
  - c. request that less of your data be processed by us,
  - d. apply for the removal of your data,
  - e. have your data transferred to someone else and
  - f. file a complaint as described in article 6.
- ii. If you have any questions or comments about the way Tysma Lems Fiscaal Adviseurs processes your data, please send them to [info@tysmalems.com](mailto:info@tysmalems.com).
- iii. Tysma Lems Fiscaal Adviseurs will respond to your request as soon as possible, but at least within four weeks.

## **6. RIGHT TO COMPLAIN**

### **A. INTERNAL HANDLING**

- i. If you have any complaints about the processing of (personal) data, Tysma Lems Fiscaal Adviseurs would like to clear the air with you in mutual consultation. Please send your complaint to [info@tysmalems.com](mailto:info@tysmalems.com).

### **B. DATA PROTECTION AUTHORITY**

- i. Based on the General Data Protection Regulation, you have the right to submit a complaint to your own Data Protection Authority about our processing of your personal data. You can contact the lead supervisory authority of Tysma Lems Fiscaal Adviseurs, which is the Dutch DPA (Autoriteit Persoonsgegevens). For more information on your right to complain, please visit the Dutch DPA's website: <https://autoriteitpersoonsgegevens.nl/en>.