Cedefop record of processing activity

Record of Cedefop activities processing personal data, based on Article 31 of Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No. 45/2001 and Decision 1247/2002/EC.

Nr.	**Item**	**Description**
	VAT Exemption (applicable to Cedefop)	
1.	Last update of this record	21/11/2025
2.	Reference number	RB2025-1948425193-2518
3.	Name and contact details of controller	Cedefop – European Centre for the Development of Vocational Training **Postal address:** Cedefop Service Post, Europe 123, 570 01 Thermi, GREECE **Telephone:** (+30) 2310 490111 **Email:** info@cedefop.europa.eu Responsible department or role: Executive Director’s Office/ Accountancy Enquiries on processing of personal data can be addressed to: Accountancy accounting@cedefop.europa.eu
4.	Name and contact details of DPO	data-protection-officer@cedefop.europa.eu
5.	Name and contact details of joint controller (where applicable)	N/A
6.	Name and contact details of processor (where applicable)	Internal:

		Finance service, Accountancy service, DRS External: Ministry or Foreign Affairs
7.	Very short description and purpose of the processing	The purpose is to ensure a VAT exemption certificate is issued and delivered to supplier for every invoice in due time so that to avoid paying the VAT; to recover VAT paid (where applicable). The legal basis of the procedure is Article 5(1)(a) of the Regulation (EU) 2018/1725. Legal basis: • Seat Agreement between CEDEFOP and Hellenic Republic, published to Official Journal of Greek Government, ΦΕΚ 2023/A-00153, in effect as of 06.10.2023 • Regulation (EU) 2019/128 establishing a European Centre for the Development of Vocational Training (Cedefop)
8.	Description of categories of persons whose data Cedefop processes and list of data categories	Concerning Greek suppliers of CEDEFOP: For every invoice received, CEDEFOP accounting team requests for the relevant VAT exemption certificate to Ministry of Foreign Affairs. This procedure takes place via a dedicated application of the Ministry of Foreign Affairs that have grant access to CEDEFOP. The data processed and/or VAT exemption certificate contains: - the invoice itself (and therefore full data of supplier and goods purchased); - name and signature of CEDEFOP staff approving the VAT exemption request (Director/Deputy Director, or the head of DRS) and member of accounting team. Concerning non-Greek EU suppliers of CEDEFOP:

		The Finance or Accounting service issues a '15.10 form' to which it attaches the invoice related to the request. This document is stamped and initialled by the Executive Director (or Deputy Director, or head of DRS) of Cedefop and is forwarded to the Ministry of Foreign Affairs; by getting approval from the Ministry of Foreign Affairs, become a VAT exemption certificate. The 'form 15.10' contains the following personal data: - name and signature of the Executive Director (or Deputy, head of DRS) - name and address and VAT nr of the supplier - information concerning the goods and/or services.
9.	Time limit for keeping the data	The time-limits for storing personal data are as follows: Personal data included in the supporting documents for the accounting system and for the preparation of the accounts referred to in the financial rules shall be kept for maximum ten years for the calendar year that the obligation to claim the VAT exemption.
10.	Recipients of the data	Recipients of the data processed: - suppliers of Cedefop - Greek VAT office - IAS - Court of Auditors Cedefop's staff internally responsible for audit and review activities, as well as staff of external contractors providing audit and review services to Cedefop, may have access to the personal data collected through this processing operation to the extent necessary for carrying out their activities. Greek tax authorities will be recipients and from the moment that they receive the data, separate controllers. They process the data for their own purposes (application of the tax law - supervision of the tax legislation) and based on their own means (means established by the tax law applicable). They are an

		independent authority with their own legislation, and processing of the data is for the purpose to apply this legislation.
11.	Are there any transfers of personal data to third countries or international organisations? If so, to which ones and with which safeguards?	None, except from the processors defined above, although if necessary data could also be provided to OLAF, IAS, Court of Auditors, chartered Auditors. No transfers outside EU/EEA are foreseen.
12.	General description of security measures where possible.	Electronic versions saved with restricted access. Hard-copies stored in locked cupboards. Note: Invoices governed by legislation before the New Seat Agreement of CEDEFOP (in effect as of 06.10.2023), had been processed by different procedure with hard copies. Those hard copies are stored in locked cupboards in CEDEFOP archives with restricted access. Cedefop implements a number of technical and organisational security measures to address, among others, online security (firewall, URL filtering, antivirus programs), risk of data loss and alteration (back-up and restore policy), as well as to grant access to its information and documents only to authorised users based on a 'need to know' principle (through authentication and authorisation procedures, encryption). Cedefop has also put in place appropriate incident handling and personal data breaches procedures. Compliance with these measures is ensured through Cedefop's ICT Use and Security Policy, which is regularly reviewed for improvements.
13.	For more information, including how to exercise your rights to access, rectification, object and data portability (where applicable), see the privacy statement:	A Privacy Statement is made available to data subjects by publication on the Cedefop web portal.