



BDO'S BINDING CORPORATE RULES FOR PROCESSORS AND CONTROLLERS





At BDO, we are strongly committed to protecting your personal data and the personal data of your clients. To help demonstrate our commitment, BDO has implemented EU Binding Corporate Rules for Controllers (EU BCR-C) and EU Binding Corporate Rules for Processors (EU BCR-P), which have been approved by the European data protection authorities.



As a result of the departure of the United Kingdom from the European Union, BDO has also entered UK Addenda to its EU BCR-C and EU BCR-P, in order to comply with UK data protection law.



The EU BCR-C and EU BCR-P as well as the UK Addenda (collectively 'the BCRs') set out the data privacy principles with which BDO firms must comply when using and sharing personal data within the BDO network.



The BCRs are based on European data protection law and provide the framework for data protection compliance within BDO. They identify specific obligations with which a BDO firm must comply, depending on whether it is acting as a controller or a processor, and allow BDO firms to transfer personal data from the EEA, Switzerland and the UK to BDO firms located outside of these countries. BDO firms are subject to BDO's internal assessment processes to monitor their compliance with the BCRs.



The BCRs are additional to, and do not replace or supersede, any specific data protection requirements or rules regarding confidentiality that might apply to a business area or function, or as required by applicable law to which a BDO firm is subject. The BCRs have undergone a rigorous review before being formally approved by the European data protection authorities, and this is why the implementation by an organisation of its Binding Corporate Rules is generally recognised as the 'gold standard' approach of ensuring compliance with European data protection law.

Approval of the
BCR-P issued by the

[EDPB](#)

[Belgian DPA](#)

Approval of the
BCR-C issued by the

[EDPB](#)

[Belgian DPA](#)

Approval of the UK
Addenda issued by the

[UK ICO](#)

COMPLIANCE PROGRAMME

In order to assist firms to meet their obligations with the BCRs, BDO has created the BDO Global Privacy Programme.

The BDO Global Privacy Programme is an awareness and compliance programme that supports all BDO firms in their paths to compliance with privacy laws. It contains tools, guidance and information that will help the BDO firms' partners, employees and anyone else engaged or retained by the BDO firms and the network in general, to respect and appropriately protect personal data. The Programme supports and advances a culture of privacy within our BDO network.

HOW THE BCRs CAN HELP YOU

Adequate protection:



The BCRs aim to ensure adequate safeguards for the protection of personal data throughout the network. Where personal data has been collected in accordance with the BCRs, BDO firms must ensure that this standard of protection is not lost when the personal data is collected, used, and transferred within the BDO network between BDO firms, and that appropriate protections are in place for any personal data that is disclosed to a third party outside the network. These protections apply whether BDO firms are providing services to their clients as a controller or processor.

Safe transfers:



The BCRs ensure the appropriate safeguards are in place to allow transfers of personal data from the EEA, Switzerland or the UK to other countries freely and legally. Any legal formalities that are required to be entered into between a BDO firm and its clients will form part of the client engagement process.



If you have any questions about the BCRs, please contact BDO's Global Privacy Office:

privacy@bdo.global

'BDO', 'we', 'us', and 'our' refer to one or more of BDO International Limited, its network of independent member firms ('the BDO network'), and their related entities.

The BDO network (referred to as the 'BDO network') is an international network of independent public accounting, tax and advisory firms which are members of BDO International Limited and perform professional services under the name and style of BDO (hereafter: 'BDO member firms'). BDO International Limited is a UK company limited by guarantee. It is the governing entity of the BDO network.

Service provision within the BDO network is coordinated by Brussels Worldwide Services BV, a limited liability company incorporated in Belgium.

Each of BDO International Limited, Brussels Worldwide Services BV and the BDO member firms is a separate legal entity and has no liability for another entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BV and/or the BDO member firms. Neither BDO International Limited nor any other central entities of the BDO network provide services to clients.

BDO is the brand name for the BDO network and for each of the BDO member firms.

© Brussels Worldwide Services BV September 2024

