General Conditions

pertaining to assignments granted to a tax adviser registered with the Register Belastingadviseurs (Dutch Register of Tax Advisers)

Article 1 - General

1. The following definitions apply in these General Conditions:
   a) Client: the party granting the assignment.
   b) Contractor: the natural person who is a member of the Register of Tax Advisers, or the legal entity of which one or more directors is/are a member/members of the Register of Tax Advisers.
   c) Assignment and/or Contract: the assignment of contract in which the Contractor undertakes to carry out certain work for the Client that falls within the customary field of work of the tax adviser. This work includes all work carried out by the Client and all other work that may arise from the Assignment or may be associated with it, including, but not limited to:
      - Providing advice regarding issues of tax law.
      - Work associated with tax returns.
      - Acting as an authorised representative in petition, objection and appeal procedures including hearing procedures and cassation appeal procedures.
      - Bookkeeping, in whole or in part.
      - Drawing up financial statements and other financial reports such as annual accounts, annual reports and credit reports.
      - All the aforesaid in the widest sense and including all such work as is stated in the Assignment confirmation.

2. All Assignments shall be accepted and executed by the Contractor exclusively, setting aside articles 7:404 and 7:407 paragraph 2 of the Dutch Civil Code (Burgerlijk Wetboek), irrespective of whether the Client has granted the Assignment explicitly or tacitly with a view to it being performed by a particular person or persons.

3. All stipulations in these General Conditions have also been formulated for the benefit of all those who are/were working for the Contractor with regard to the execution of the Assignment, including the Contractor’s personnel and employees, as well as third parties, including the Contractor’s directors, partners, colleagues and subordinates. They shall have the right of appeal to the Client in this respect.

Article 2 - Applicability

2.1 These General Conditions shall apply to all Assignments and/or Contracts between the Client and the Contractor or their successors in law, as well as to all Contracts arising from and/or associated with those and to all offers made by the Contractor.

2.2 The applicability of the Client’s General Conditions shall be explicitly rejected by the Contractor.

2.3 Stipulations that differ from these General Conditions shall be enforceable only if the Contractor has explicitly confirmed this to the Client in writing. Unless explicitly agreed otherwise in writing, these differences from or supplements to the General Conditions shall apply only to the Contract concerned.

2.4 Should any stipulation of these General Conditions or the Contract be null or nullified, the other stipulations of the Contract shall remain in force and the stipulation concerned shall be immediately replaced with a stipulation that approaches the import of the original stipulation as closely as possible.

2.5 If this Contract is concluded digitally, the text of the General Conditions may be supplied electronically.

2.6 The Contractor may change or supplement the General Conditions. Changes that are of minor importance in executing the Contract may be made at any time.

2.7 Contractors with whom a one-off Contract has been concluded subject to these General Conditions shall accept that these General Conditions apply to future offers by the Contractor and to Contracts between the Client and the Contractor.

Article 3 - Establishment of the Contract

3.1 The Contract shall be established and will commence at the moment when the Client confirms the Assignment. The confirmation of the Client shall be made in writing. The Contract will commence at the moment when the Contractor begins to work on the Assignment or when the order confirmation has been received signed, the Assignment shall be deemed to have been established subject to the application of these General Conditions at the moment when the Contractor started to work on the Assignment at the request of the Client.

Article 4 - Data and information

4.1 The Client must provide the Contractor with all data and information requested by the Contractor, as well as the data and information that the Client may reasonably know that the Contractor will need for correct execution of the Assignment in time:
   a) in the form needed by the Contractor and
   b) in the method wanted by the Contractor.

4.2 The Client shall guarantee the correctness, completeness, reliability and lawfulness of the data and information provided to the Contractor by him and on his behalf even if provided by or originating with third parties unless otherwise determined by the nature of the Assignment. The Client shall state his compliance with regulations and legislation, including those pertaining to the processing of personal data. The Contractor is not liable for damages of whatever nature arising from the inaccuracy and/or incompleteness of data provided to the Contractor by the Client, or for provision of data to the Contractor as such. The Contractor, in turn, shall guarantee any data and information received on behalf of the Client which contravene privacy legislation without informing the Client of this.

4.3 The Client must inform the Contractor immediately of any facts and circumstances that may be of importance in carrying out the Assignment.

4.4 The Contractor shall be entitled to defer the Assignment until the time when the Client has fulfilled the obligations stipulated in the first, second and third clauses.

4.5 Extra costs, extra hours, and other damages incurred by the Contractor as a result of the Client’s failure to fulfil his obligations as stipulated in the first, second or third clauses, shall be at the expense and risk of the Client.

4.6 The Contractor shall return all original documents provided by the Client at the Client’s first request to do so. The Client shall bear the expense of sending the documents.

Article 5 - Execution of the Assignment

5.1 The Contractor shall decide the way in which and by whom the Assignment will be executed. However the wishes expressed by the Client will be taken into consideration as much as possible.

5.2 The Contractor is entitled to have certain work carried out by a person or third party assigned by the Contractor, if this is deemed necessary by the Contractor, without notifying the Client or receiving the Client’s express permission. In this respect, the Contractor may be entitled to provide this third party with any (personal) data supplied by the Client that is relevant to this work. This third party will be designated as a (sub) processor with regard to the data protection, referring to the privacy regulations in force.

5.3 The Contractor shall guarantee that the third party will also be subject to the obligations arising from Article 10 of the Contract as much as possible.

5.4 The Contractor shall perform the work to the best of his abilities and with due diligence, however the Contractor cannot vouch for the achievement of any intended result.

5.5 The Assignment shall be carried out in compliance with applicable (professional) regulations and all legal requirements. The Client shall at all times lend his full cooperation with regard to any obligations for the Contractor arising from this.

5.6 The Client is cognisant of the fact that, under the Act for the prevention of money-laundering and the financing of terrorism (Wwft), the Contractor:
   a) may be obliged to conduct an investigation into the identity of the Client.
   b) may be obliged to report certain transactions to the authorities appointed by the government for this purpose.

5.7 (Professional) legislation shall always include the Code of Professional Conduct of the Register of Tax Advisers.

5.8 The Contractor shall exclude any liability for damages incurred as a result of satisfying the (professional) regulations and legislation applying to him.

5.9 The Contractor shall keep a work dossier concerning the Assignment containing copies of relevant documents, which shall remain the property of the Contractor.

5.10 The Contractor may use electronic communication methods. If requested, the Client shall agree to the Contractor’s use of an electronic signature as referred to in Article 315a of the Dutch Civil Code (Burgerlijk Wetboek).

5.11 During the execution of the Assignment, the Client and the Contractor may be able to communicate with each other by electronic methods and/or use digital storage (such as cloud applications). Unless agreed elsewhere in writing, the parties may assume that the sending of correctly addressed fax messages, e-mails (including e-mails sent via the Internet) and voice-mail messages is accepted by both, irrespective of whether
7.2 The Client and the Contractor may rescind a contract in writing. The Contract may be rescinded (prematurely) by both the Client and the Contractor without a notice period if either of them is entitled to rescind for good cause. If the rescinding party is the Client, the rescission will take effect immediately. If the rescinding party is the Contractor, the rescission will be effective on the date the Client gives written notice of rescission. In all cases of (premature) rescission, the Contractor shall return any payments received by the Client and cease all work on the Contract. If the rescinding party is the Contractor, the Client shall pay for all work performed prior to the rescission date and all costs reasonably incurred as a result of the premature termination of the Contract.

9.1 The Contractor is not to disclose data or information provided by the Client to third parties unless such disclosure is necessary in the context of the Contract. Personal data may only be shared with third parties with the express prior written consent of the Client.

10.3 In the event of a joint processing responsibility, the Client shall be deemed to be the data controller and the Contractor shall be deemed to be the data processor. The Client is responsible for ensuring that the processing of personal data is compliant with applicable data protection laws.

10.4 The Contractor will not disclose personal data to third parties unless such disclosure is necessary in order to execute the Contract or if the Contractor is legally obliged to do so.

This non-disclosure obligation shall also apply to results obtained from the processing of data.
10.5 In the event of a joint processing responsibility, the parties will both take the technical and organisational measures (and adapt them if necessary) to ensure the security of the personal data. In doing so, the parties shall take seriously, not only the state of the art, the implementation costs, as well as the nature, scope, context and risks of the personal data and the data subjects.

10.6 In the event of a security incident involving the loss of personal data processed in the context of the Contract or in which unauthorised access could have been granted, the parties shall inform each other as soon as possible after the discovery and consult as to how best to approach and resolve the incident. The approach will be taken in compliance with the regulations in force or in time with regard to security incidents and the obligation to report data leaks.

10.7 The Client will inform the parties concerned - as referred to in Article 4(1) of the European General Data Protection Regulation (GDPR) - of the processing of their personal data by the Contractor in order to execute the Contract and in any event in accordance with Article 13 and 14 of the GDPR.

10.8 The parties shall each deal with a request or objection from a data subject in accordance with the applicable privacy regulations. Unless the request relates to the processing of personal data in connection with personnel-related activities, which includes the provision of services relating to salary processing. In that case, the Client shall handle the request. If the request or objection relates to personal data processed by the Contractor, the parties will decide on how best to respond to such a request or objection in consultation.

10.9 With regard to executing the Contract, the parties will - where appropriate - immediately inform each other of any investigation by the Dutch Data Protection Authority (DPA) or of any other reason that could lead to the DPA imposing a fine or an order subject to a periodic penalty payment in relation to the processing of personal data.

10.10 In the event of a change in the processing of personal data, privacy regulations or other relevant circumstances that affect the processing of personal data, the parties will consult on any necessary changes to their agreements on the processing of personal data.

10.11 The Contractor has posted a privacy statement on his website that states which personal data will be processed and for what purpose.

10.12 In the event that the Contractor does not qualify as the data controller and the Contractor has to be regarded as the (sub) processor, the Contractor will conclude a so-called (sub)processor agreement. The (sub)processor agreement will then constitute a supplement to or deviation from these General Conditions as referred to in Article 2.3.

10.13 The definitions used in this article correspond to the definitions used in Article 4 of the GDPR.

Article 11 – Fees

11.1 The Client shall pay the Contractor a fee and reimburse expenses in accordance with the Contractor’s usual rates, calculation methods and working methods. The Contractor’s fee does not depend on the result of the work carried out.

11.2 The Contractor shall be entitled to ask the Client for an advance on payment.

11.3 If after the Contract has been concluded but before it has been completely executed, factors that affect the rate such as wages and/or prices have changed, the Contractor shall be entitled to adjust the agreed rate accordingly.

11.4 Rates do not include value-added tax or other taxes imposed by the government.

Article 12 – Payment

12.1 Payment must be made in Dutch currency, without deductions or discounts, by deposit or bank transfer to the bank account stated on the invoice within fourteen days of the date on the invoice. The day of payment is the day on which the amount owing is credited to the Contractor’s bank account. Objections to the amount stated on the invoice do not postpone the Client’s obligation to pay.

12.2 If the Client fails to pay within the period stated in the first clause or within another period agreed between the parties, the Client shall legally be deemed to be in default of payment and the Contractor shall then be entitled to charge costs and the legal rate of interest.

12.3 All costs resulting from extra-judicial and judicial collection shall be borne by the Client. The Client will in any event be entitled to the costs of any other reason that could lead to the Dutch Data Protection Authority (DPA) or the amount invoiced must be communi-

12.4 In the case of an Assignment granted jointly, the Clients will be severally liable for the payment of the assignment fee according to the criteria stated in article 11 (plus value-added tax) and/or for which the Contractor is still liable with regard to the work to which the event causing the damages refers, or to which it is related, up to a maximum sum of three hundred thousand euros (€300,000).

12.5 The Contractor retains the right – also during the term of the Contract – to require the Client to make a full or partial advance payment and/or to provide security. The Contractor is entitled to defer observance of his obligations.

Article 13 – Complaints

13.1 A complaint with regard to work carried out or the amount invoiced must be communi-

13.2 A complaint shall not defer the Client’s payment unless the Contractor has been notified of this complaint in writing within 30 days of the date of sending the documents or information that are subject to the Client’s complaint on penalty of the lapsing of all claims, or within 30 days of the discovery of the shortcoming if the Client can show that he could not have reasonably discovered the shortcoming sooner.

13.3 A complaint shall not defer the Contractor’s obligation to pay unless the Contractor has informed the Client that he deems the complaint founded.

13.4 In the event of a justifiable complaint, the Contractor shall have a choice between adjusting the invoice, re-doing the work concerned or entirely or partially ending work on the Assignment with fair reimbursement of any fee already paid by the Client.

Article 14 – Liability

14.1 The Contractor shall undertake, in accordance with the rules of the Professional Code of Conduct of the Register of Tax Advisers, to insure himself and to remain insured against liability for damages incurred as a result of failure to execute Assignments or to execute them incorrectly or incompletely.

14.2 Liability for reimbursement of damages incurred shall be limited to the sum actually paid out by the insurance company as referred to in clause 1, plus excess. If, for whatever reason for which the Contractor is not responsible, there is no insurance payment as referred to in clause 1, any liability shall be restricted to twice the sum that the Client has paid to the Contractor as a fee according to the criteria stated in article 11 (plus value-added tax) and/or for which the Contractor is still liable with regard to the work to which the event causing the damages refers, or to which it is related, up to a maximum sum of three hundred thousand euros (€300,000).

14.3 Neither is the Contractor liable for - any damages incurred by the Client or third parties resulting from incorrect or incomplete data or information provided by the Client to the Contractor or that is a result of action or negligence on the part of the Client. This includes the situation in which the Contractor is unable to file the annual accounts with the Chamber of Commerce within the legal period as a result of actions or omissions on the part of the Client.

14.4 Furthermore, a condition for liability is that the Client has informed the Contractor in writing immediately after discovering the deficiency. The Contractor is always entitled, where possible, to make financial repairs incurred by the Client or to limit them by fixing or improving the faulty product.

14.5 Any claim for reimbursement of damages must be submitted no later than twelve months after the invoice was sent. If the damages are discovered Assurances from the damages or could reasonably have been discovered. Failure to do so shall result in the lapsing of the right to reimbursement.
14.6 The Client must indemnify the Contractor against all claims from third parties - including the Client's shareholders, company directors, commissioners and personnel as well as affiliated persons in law, companies and others involved with the Client’s organisation - arising from or related to the work of the Contractor for the Client, excepting when these claims are the result of gross culpability on the part of the Contractor.

14.7 The Client shall indemnify the Contractor against claims from third parties for damages resulting from the Client providing the Contractor with incorrect or incomplete information unless the Client can show that the damages are not related to culpable actions or negligence on his part or are caused by intent or gross culpability on the part of the Contractor. Claims by third parties shall also be understood to include fines imposed on the Contractor as an accessory to tax evasion.

Article 15 – Time limit
Unless stipulated otherwise in these General Conditions, any rights of claim of the Client on the Contractor relating to the execution of work by the Contractor for whatever reason shall expire one year after the time when these rights were known to the Client or could reasonably have been known to the Client.

Article 16 – Other provisions
16.1 If the Contractor performs work at the Client’s premises, the Client will ensure a suitable workplace that complies with the statutory occupational health and safety standards and other applicable regulations with regard to working conditions. The Client must ensure that, in that case, the Contractor will be provided with office space and other facilities which, in the opinion of the Contractor, are necessary or useful for the execution of the Assignment and which meet all (statutory) requirements. With regard to (computer) facilities made available, the Client is obliged to ensure appropriate means of, among other things, adequate back-up, security and antivirus procedures.

16.2 The Client will not hire or approach any of the Contractor's employees that are involved in the performance of the work with a view to entering the Client's employment, whether temporarily, directly or indirectly, or to perform work directly or indirectly for the Client, whether in salaried employment or not, during the term of the Contract and any extension thereof and for a period of 12 months thereafter.

Article 17 – Choice of court and forum
17.1 Dutch law shall exclusively apply to all Contracts between the Client and the Contractor.

17.2 Unless the parties have explicitly agreed otherwise in writing, all disputes relating to Contracts between the Client and the Contractor shall be submitted to the competent court of law in the town or city in which the Contractor has his seat.

17.3 As different to what is stated in the preceding clause, the Client and Contractor may choose another method of settling any dispute.

17.4 The Client may submit a complaint to the Disciplinary Committee of the Register of Tax Advisers. Before dealing with the complaint, the Disciplinary Committee will propose that the parties resolve the dispute by means of mediation.

Article 18 – Amendments
18.1 The Contractor shall be authorised to amend these General Conditions at any moment.

18.2 Amendments will be binding for the Client only if the amended General Conditions have been registered with a Chamber of Commerce (Kamer van Koophandel en Fabrieken) or with the clerk of a county court (arrondissementrechtbank) and if the Contractor has informed the Client of the amendments to the General Conditions and fourteen days have elapsed since the date of this announcement without the Client informing the Contractor that he does not agree to the amendments.

These General Conditions were deposited at Rechtbank Midden-Nederland, location Utrecht on 26 november 2018 under the number 266/2018.