

# General Conditions

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

## Article 1 - General

- 1.1 The following definitions apply in these General Conditions:
- Client: the party granting the assignment;
  - 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 commissioned 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 higher appeal procedures and cassation appeal procedures,
  - Bookkeeping, in whole or in part,
  - Drawing up financial statements and other financial overviews 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.
- 1.2 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.
- 1.3 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 interim 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, or when the execution of the Assignment actually begins. The order confirmation shall be based on the information that the Client provides the Contractor with at the time. The confirmation shall be deemed to reflect the import of the Assignment correctly and in full.
- 3.2 Should the Assignment be provided verbally, or if the order confirmation has not (yet) 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.
- in the form needed by the Contractor and 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 may destroy 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 is also entitled to provide this third party with any (personal) data supplied by the Client that is relevant to this work. This third party shall be designated as a (sub) processor with regard to the legislation referring to the privacy regulations in force. 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.
- 5.3 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.
- 5.4 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.
- 5.5 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:
- may be obliged to conduct an investigation into the identity of the Client;
  - may be obliged to report certain transactions to the authorities appointed by the government for this purpose.
- 5.6 (Professional) legislation shall always include the Code of Professional Conduct of the Register of Tax Advisers.
- 5.7 The Contractor shall exclude any liability for damages incurred as a result of satisfying the (professional) regulations and legislation applying to him.
- 5.8 The Contractor shall keep a work dossier concerning the Assignment containing copies of relevant documents, which shall remain the property of the Contractor.
- 5.9 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 3:15a of the Dutch Civil Code (Burgerlijk Wetboek). 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



these communications include confidential information or documents referring to the Assignment. The same shall apply to other communication methods used or accepted by the other party.

- 5.10 Neither the Contractor nor the Client may hold each other liable for any damages arising from the use of electronic methods of communication, networks, applications, electronic storage or other systems, including but not limited to damages resulting from non-delivery or delays in delivering electronic communications, omissions, deformation, interception or manipulation of electronic communications by third parties or by software/hardware used for sending, receiving or processing electronic communications, infection with viruses and the failure or incorrect operation of the telecommunications network or other means needed for electronic communication except if the damages are the result of intent or gross negligence. The above also applies to the use that the Contractor makes of these in communicating with third parties.
- 5.11 In addition to the preceding clause, the Contractor accepts no liability for any damages incurred through or related to the electronic sending of (electronic) annual accounts and digital filing with the Chamber of Commerce.
- 5.12 Both the Client and the Contractor shall do all that can be reasonably expected of them to prevent the occurrence of the aforesaid risks.
- 5.13 The data printouts of the Contractor's computer system shall be determinative and provide compelling evidence of the (content of) electronic communications sent by the Contractor and the (content of) electronic communications received by the Contractor from or on behalf of the Client, in the absence of evidence to the contrary from the Client.

#### **Article 6 - Periods and deadlines**

- 6.1 Deadlines before which certain work should be completed shall be of the essence only if agreed as such in writing.
- 6.2 If the Client is charged an advance payment or must make necessary data and information available for the execution of the Assignment, the period within which the work should be completed shall not start until payment has been received in full by the Contractor or until the data and information have been made fully available to the Contractor.
- 6.3 Unless it has been established that execution will remain impossible, the Client may not rescind the Contract if the Contractor exceeds the deadline but only if the Client has granted the Contractor a reasonable period in which to entirely complete the Assignment and the Contractor has failed to execute the Assignment fully within the period granted.

#### **Article 7 - Commencement, duration, termination, rescission**

- 7.1 The Contract shall be concluded for an unspecified period unless the content, nature and import of the Contract dictate that it will be concluded for a specified period.
- 7.2 The Client and the Contractor may rescind the Contract (prematurely) at any time taking into account a period of notice of three days, unless it is not considered fair or reasonable to terminate the Contract or to terminate it

with such a period of notice. Rescission must be communicated to the other party in writing.

- 7.3 The Contract may be rescinded (prematurely) by both the Client and the Contractor without a period of notice should either of the parties be unable to pay their debts or if an official receiver, administrator or liquidator has been appointed, the other party has applied for debt restructuring or ceases trading for any other reason, or if one party has reason to believe that one of the aforesaid circumstances applies to the other party, or if a situation arises that justifies immediate termination in the interests of the terminating party.
- 7.4 In all cases of (premature) rescission, the Contractor shall retain the right to payment of invoices referring to work carried out by him up to that point. Once the Contractor receives payment from the Client, he shall conditionally make the preliminary results of work available carried out up to that point.
- 7.5 Should the Client proceed to (premature) rescission, the Contractor shall be entitled to compensation for justifiable loss of income and any additional costs reasonably incurred by the Contractor or that will have to be incurred as a result of the premature termination of the Contract (such as the cost of any subcontracting, for example) unless there are facts and circumstances causing the rescission that are ascribable to the Contractor.
- 7.6 If the Contractor should terminate the Contract (prematurely), the Client shall be entitled to the Contractor's cooperation in transferring the work to a third party unless there are facts and circumstances causing the termination that are ascribable to the Contractor.
- 7.7 Should the Contractor's transfer of work involve extra costs, these shall be charged to the Client.
- 7.8 On termination of the Contract, each party must immediately make all goods, objects and documents belonging to the other party available to the other party.

#### **Article 8 - Intellectual property**

- 8.1 All rights regarding intellectual property developed or used by the Contractor in executing the Assignment, including advice, working methods, (model) contracts, systems, system designs and computer programmes shall devolve to the Contractor if they have not already been transferred to third parties.
- 8.2 Unless with the express written permission of the Contractor, the Client shall not be permitted to duplicate, disclose or exploit the Contractor's intellectual property or recordings of such property on data media, whether or not with the collaboration or recruitment of third parties. This without prejudice to the stipulations of Article 9.4.

#### **Article 9 - Non-disclosure**

- 9.1 The Contractor is not to disclose data or information provided by the Client to third parties that are not involved in executing the Assignment. This obligation does not apply to the Contractor's legal or professional obligations regarding disclosure, including the obligations arising from the Act for the prevention of money-laundering and financing of terrorism (Wwft) and other comparable Dutch and international legislation or if the Client has absolved the Contractor of the non-disclosure obligation.

This non-disclosure obligation shall also apply to results obtained from the processing of data provided.

- 9.2 The first clause does not hinder consultation between colleagues at the Contractor's organisation that the Contractor deems necessary to a diligent execution of the Assignment or the correct satisfaction of a legal or professional obligation.
- 9.3 Should the Contractor act on his own account in disciplinary, civil, arbitral, administrative law or criminal proceedings, he is entitled to use data and information that have come to his knowledge in executing the Assignment if these might be important in his reasonable judgment.
- 9.4 Except with the express prior written permission of the Contractor, the Client is not permitted to disclose the content of advice, opinions or other communications of the Contractor, whether in writing or not, or to make this available to third parties, unless this directly arises from the Contract, happens in the context of obtaining expert opinion regarding the Contractor's work, or if the Contractor is legally obliged to disclose, or if the Contractor acts on his own account in disciplinary, civil, arbitral, administrative law or criminal proceedings.
- 9.5 The Contractor may disclose the name of the Client to the Contractor's (commercial) contacts and provide a general overview of the work carried out as an indication of the Contractor's experience.
- 9.6 The Contractor may use figures obtained from his work for statistical or comparable purposes, as long as these results cannot be traced back to individual clients.
- 9.7 Excepting the stipulations in the foregoing clauses, the Contractor shall not be entitled to use information made available to him by the Client for purposes other than those for which they were obtained.

#### **Article 10 - Personal data**

- 10.1 Under the applicable privacy regulations, the Contractor shall be deemed to be the data controller with regard to the personal data to be processed and exchanged in the context of the Contract. If and insofar as the documents made available to the Contractor by the Client (partly) consist of personal data, the Contractor will be deemed to be the data controller responsible for processing all personal data from the moment the personal data were obtained up to and including the provision of personal data to the Client.
- 10.2 Unless the Client issues an Assignment to the Contractor in which only the personal data of the Client are processed or the Client is a processor within the meaning of the privacy regulations, the Client will be designated as the data controller (under the privacy regulations in force) for processing personal data made available by the Client. This applies to all processing by the Contractor.
- 10.3 In the event of a joint processing responsibility, the parties shall process the personal data with care and in accordance with the privacy regulations in force in the Netherlands, as well as any special legislation applicable.
- 10.4 The Contractor will under no circumstances and in no way 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. The parties will ensure that they communicate to the other party only such personal data as it



is entitled to receive under the applicable laws.

- 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 into account 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 at the 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 Articles 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 changes 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 parties 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 undergo changes, 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, even if these costs should exceed any legal costs. This concerns at least the costs of the principal sum in accordance with the Netherlands Extrajudicial Collection Costs Decree (Besluit vergoeding voor buitengerechtelijke incassokosten) of 1 July 2012 (Staatsblad 2012/141) with a minimum of €375.
- 12.4 In the case of an Assignment granted jointly, and to the extent to which the Assignment has been carried out for the benefit of the joint Clients, the Clients shall be severally liable for paying the invoiced fee and any interest and expenses owing.
- 12.5 The Contractor retains the right – also during execution of the Assignment if the financial situation or the payment behaviour of the Client should give reason for this in the judgment of the Contractor – 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 communicated to the Contractor 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.
- 13.2 A complaint shall not defer the Client's obligation to pay unless the Contractor has informed the Client that he deems the complaint founded.
- 13.3 In the event of a justifiable complaint, the Contractor shall have a choice between adjusting the invoiced fee, improving or 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, not on time or incompletely. The Contractor must furnish the Client with a copy of the conditions of the insurance policy free of charge on first being requested to do so.
- 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;
  - any damages incurred by the Client or third parties resulting from action or negligence on the part of interim staff recruited by the Contractor (employees of the Contractor not included) also if these persons work for an organisation associated with that of the Contractor;
  - loss of profits, indirect damages or consequential loss on the part of the Client or third parties, including but not limited to a slowdown in the Client's normal business;
  - an administrative fine imposed on the Client by the regulatory authority unless the damages are the result of intent or gross negligence on the part of the Contractor, in which case the Contractor's liability is restricted to the stipulations of Article 2;
  - claims against the Client by data subjects, unless the damages are the result of intent or gross negligence on the part of the Contractor, in which case the Contractor's liability is restricted to the stipulations of Article 2.
- 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 remedy damages 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 Client has discovered the damages or could reasonably have discovered them. 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 continuity by 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 or 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 (arrondissementsrechtbank) 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.*

