

**Terms and conditions
Consilio Tax & Law**

Article 1. DEFINITIONS

The terms indicated in capital letters have the following meanings in these general terms and conditions:

Client: The natural person or legal entity that commissions the contractor to perform work.
Contractor: The (administrative and advisory) practice 'Consilio Tax & Law' that enters into the agreement and applies these general terms and conditions. The agreement is accepted and executed exclusively by the Contractor, regardless of whether the Client has given the assignment with a view to its execution by a specific employee. Articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code are expressly excluded.
Quotation: The written offer from the Contractor to the Client to perform work, in which the nature and scope of the work and the applicable terms and conditions, rates and other agreements are laid down.
Assignment: The Client's request to the Contractor to perform work, which arises from acceptance of the Quotation, including any subsequent amendment, addition or extension thereof, regardless of whether this has been agreed in writing, verbally or tacitly.
Agreement: The contract for services within the meaning of Section 7:400 of the Dutch Civil Code, which is concluded by the Client's acceptance of the Quotation, consisting of the accepted Quotation, the Assignment (including any subsequent amendments, additions or extensions) and these general terms and conditions.

Work: All Work to be performed by the Contractor on behalf of the Client for which an Order has been placed and which has been accepted by the Contractor, including preparatory, executive and additional Work, as well as all Work arising from or related to this.

Documents: All information and/or data provided by the Client to the Contractor, regardless of the form or medium.

Employee: Any natural person or legal entity, including but not limited to employees, self-employed persons and (personal companies), who are deployed by or on behalf of the Contractor in the performance of the Assignment.

Article 2. APPLICABILITY

2.1 These general terms and conditions apply to all offers, quotations, assignments, legal relationships and agreements whereby the Contractor undertakes to perform work for the Client, as well as to all resulting, additional, modified or extended work.
 2.2 Deviations from and additions to these general terms and conditions are only valid if they have been expressly agreed in writing in the Agreement (the accepted Quotation).
 2.3 In the event of any conflict between these general terms and conditions and the accepted Quotation, the provisions of the Quotation shall prevail.
 2.4 The applicability of the Client's general terms and conditions is expressly rejected.
 2.5 The Agreement, consisting of the accepted Quotation, the Assignment (including all subsequent amendments, additions or extensions) and these general terms and conditions, contains the complete agreements between the Client and the Contractor with regard to the Work. Previous agreements or proposals will lapse.

Article 3. ASSIGNMENT

3.1 All Assignments shall be accepted and performed exclusively by Consilio Tax & Law, with the exception of Section 7:404 of the Dutch Civil Code and Section 7:407(2) of the Dutch Civil Code. The Assignment is given to Consilio Tax & Law as such, partly with a view to acting on behalf of Employees in their absence. Joint and several liability of partners of the Contractor is excluded. Personal service remains paramount.
 3.2 In performing the Assignment and Work, and in selecting auxiliary persons and third parties, the Contractor shall exercise the care of a good contractor. The Client agrees that Employees may share information about the Assignment in the context of mutual consultation.
 3.3 If an Assignment is given by a natural person on behalf of a legal entity, this person is also a private Client if he/she is considered a (co-)policy maker. In the event of non-payment by the legal entity, this natural person is jointly and severally liable for payment, regardless of whose name the invoice is in.

Article 4. COMMENCEMENT AND DURATION OF THE AGREEMENT

4.1 The Agreement shall be concluded at the moment that the Quotation is accepted by the Client, unless expressly agreed otherwise or it appears from the circumstances that the Agreement will be concluded at a later time.
 4.2 The parties may also prove the conclusion of the Agreement by other means.
 4.3 The Agreement is entered into for an indefinite period, unless the nature or scope of the Assignment indicates that it has been entered into for a definite period.

Article 5. CLIENT DETAILS

5.1 The Client is obliged to make all Documents that the Contractor deems necessary for the proper execution of the Assignment available in the desired form, in the desired manner and in a timely manner. The Contractor determines what is meant by this.
 5.2 The Client guarantees the accuracy and reliability of the Documents provided, even if these originate from third parties, unless the nature of the Assignment dictates otherwise.
 5.3 The Contractor has the right to suspend the performance of the Assignment until the Client has fulfilled the obligations set out in paragraphs 1 and 2.
 5.4 Additional costs, additional hours and other damage incurred by the Contractor as a result of the Client's failure to provide the necessary Documents, or to provide them on time or properly, shall be at the expense and risk of the Client.
 5.5 At the Client's first request, the Contractor shall return the original Documents provided by the Client.

Article 6. EXECUTION OF THE ASSIGNMENT

6.1 The Contractor shall perform the Agreement to the best of its ability and in compliance with applicable laws and (professional) regulations.
 6.2 The Contractor shall determine the manner in which the Agreement is to be performed and by which Employee(s).
 6.3 The Contractor may have the Work performed by third parties.
 6.4 If a deadline for the performance of the Assignment has been agreed and the Client fails to make an agreed advance payment or to provide the necessary Documents in a timely manner, in full, in the desired form and manner, the parties shall consult on a new deadline.
 6.5 Deadlines for the completion of Work shall only be final if this has been expressly agreed in writing.

Article 7. (PROFESSIONAL) REGULATIONS

7.1 The Client shall cooperate fully and at all times with the obligations incumbent on the Contractor under the applicable legislation and (professional) regulations, within the framework of the Agreement and all Work arising therefrom.
 7.2 The Client is aware that the Contractor may, among other things, but not exclusively:

a. may be obliged under applicable laws and (professional) regulations to report certain transactions described in those laws and (professional) regulations and which have become known during the performance of its Work to the authorities designated for that purpose by the government;
 b. may be obliged under applicable laws and (professional) regulations to report fraud in certain situations;
 c. may be obliged under applicable laws and (professional) regulations to investigate the (identity of) the Client.
 7.3 The Contractor excludes any liability for damage incurred by the Client as a result of the Contractor's compliance with the laws and (professional) regulations applicable to it, within the framework of the Agreement and all Work arising therefrom.

Article 8. CONFIDENTIALITY AND EXCLUSIVITY

8.1 Except for obligations imposed by law to disclose certain information, the Contractor is obliged to maintain confidentiality towards third parties who are not involved in the performance of the Assignment. This confidentiality concerns all information of a confidential nature made available by the Client within the framework of the Agreement or the Work and the results obtained from processing this information. An exception applies if the Contractor or an Employee acts on its own behalf in disciplinary, civil or criminal proceedings in which this information may be relevant.
 8.2 The Contractor is entitled to use the numerical results obtained after processing for statistical or comparative purposes, provided that these results cannot be traced back to the individual Client.

Article 9. INTELLECTUAL PROPERTY

9.1 The performance of the Agreement by the Contractor does not imply the transfer of intellectual property rights vested in the Contractor. All intellectual property rights arising during or resulting from the performance of the Agreement belong to the Contractor.
 9.2 The Client is expressly prohibited from reproducing, disclosing or exploiting the products in which the Contractor's intellectual property rights are incorporated, or products to which intellectual property rights relate and for the use of which the Contractor has acquired rights of use, including in this context, but not limited to: computer programmes, system designs, working methods, advice, (model) contracts, templates, macros and other intellectual products.
 9.3 The Client is not permitted to make the products referred to in the second paragraph available to third parties without the prior written consent of the Contractor, other than to obtain an expert opinion on the performance of the Work by the Contractor. In that case, the Client shall impose its obligations under this article on the third parties it has engaged.

Article 10. FORCE MAJEURE

10.1 If the parties are unable to fulfil their obligations under the Agreement, or are unable to do so in a timely or proper manner, as a result of force majeure within the meaning of Section 6:75 of the Dutch Civil Code, those obligations will be suspended until such time as the parties are able to fulfil them in the agreed manner.
 10.2 If the force majeure situation continues for more than three months, the parties shall be entitled to terminate the Agreement in whole or in part with immediate effect in writing, without any right to compensation.

Article 11. FEE

11.1 The Contractor's fee consists of a predetermined amount or is calculated on the basis of rates per unit of time worked by the Contractor and is payable as and when the Contractor performs Work for the Client. If a fixed amount has been agreed, the Client shall also be obliged to pay the Contractor a rate per unit of time worked if and insofar as the Work exceeds the Work provided for in the Agreement.
 11.2 The fee is not dependent on the outcome of the Assignment.
 11.3 In addition to the fee, the expenses incurred by the Contractor and the invoices of third parties engaged by the Contractor will be charged to the Client.
 11.4 The Contractor has the right to request an advance payment from the Client.
 11.5 If, after the Agreement has been concluded but before the Assignment has been fully performed, fees or prices change, the Contractor is entitled to adjust the agreed rate accordingly.
 11.6 The fee, plus any advances and invoices from third parties engaged and expenses incurred, will be charged to the Client on a monthly, quarterly or annual basis, at the Contractor's discretion. The Contractor is entitled to change the frequency of invoicing at any time.

Article 12. PAYMENT

12.1 Payment by the Client of the amounts owed to the Contractor must be made within fourteen days of the invoice date, without the Client being entitled to any deduction, discount or set-off, unless the Client and the Contractor have agreed otherwise in writing. The date of payment is the date on which the amount due is credited to the Contractor's account.
 12.2 If the Client has not paid within the period referred to in the first paragraph, the Client will first receive two payment reminders and then a demand for payment. When the demand for payment is sent, EUR 50 in reminder costs will be charged to the Client.
 12.3 If the Client still has not paid after receiving the demand for payment, the Contractor will give the Client written notice of default and set a further payment term of fourteen days (notice of default). If the Client has not paid after this term has expired, the Client will be in default by operation of law.
 12.4 From the moment the Client is in default, the Contractor is entitled to charge statutory (commercial) interest on the outstanding amount. In addition, all claims of the Contractor under the Agreement will become immediately due and payable and the Contractor may initiate legal collection proceedings.
 12.5 If the Client is in default, the Client shall be obliged to reimburse all judicial and extrajudicial (collection) costs incurred by the Contractor. The extrajudicial collection costs are set at a minimum of 15% of the amount to be claimed, with a minimum of EUR 250. The reimbursement of the costs incurred is not limited to any costs awarded by the court.
 12.6 Payments made by the Client shall first be used to settle all interest and costs owed and then to settle the longest outstanding invoices, even if the Client indicates that the payment relates to another invoice.
 12.7 In the event of a joint Assignment, the Client and each of them are jointly and severally liable to the Contractor for the payment of the invoice amount and the interest and costs owed. If the Contractor performs Work for the Client belonging to a group or partnership, all entities belonging to that group or partnership are jointly and severally liable to the Contractor for the payment of the invoice amount and the interest and costs due.
 12.8 If, in the opinion of the Contractor, the financial position or payment behaviour of the Client gives cause to do so, or if the Client fails to pay an advance or an invoice within the specified payment term, the Contractor is entitled to require the Client to immediately provide (additional) security in a form to be determined by the Contractor. If the Client fails to provide the required security, the Contractor shall be entitled, without prejudice to its other rights, to immediately suspend further performance of the Agreement and all amounts owed by the Client to the Contractor for any reason whatsoever shall become immediately due and payable.
 12.9 The Contractor is entitled to set off outstanding claims against the Client against funds held by the Contractor on behalf of the Client, regardless of the origin of these funds, provided that these funds are freely available to the Client.

12.10 If and insofar as the Contractor receives funds from third parties that are due to the Client (e.g. as a result of legal proceedings, a settlement or other transaction), the Contractor is entitled to use these amounts to (partially) settle the Client's outstanding obligations towards the Contractor, unless the Client has expressly objected to this in writing prior to the receipt of these funds.

Article 13. COMPLAINTS

13.1 Any complaint or claim regarding the Work and/or the invoice amount must be submitted in writing within seven days of the invoice date, the documents or the information about which the Client is complaining, or within seven days of the discovery of the defect, provided that the Client demonstrates that it could not reasonably have discovered the defect earlier, to the Contractor, on pain of forfeiture of legal action.

13.2 A complaint or claim as referred to in paragraph 1 does not suspend the Client's payment obligation.

Article 14. LIABILITY AND INDEMNITIES

14.1 The Contractor shall not be liable for any damage suffered by the Client as a result of the Client providing the Contractor with incorrect or incomplete Documents.

14.2 The Contractor shall not be liable for any consequential damage, trading loss or indirect damage resulting from the Contractor's failure to perform, or from its untimely or improper performance.

14.3 The Contractor shall only be liable to the Client for damage that is the direct result of an attributable failure or series of failures in the performance of the Assignment. This liability is limited to the amount of the fee charged for the performance of the Assignment. If the Assignment concerns a continuing performance contract with a term of more than one year, the aforementioned amount shall be set at three times the amount of the fee charged to the Client in the twelve months prior to the occurrence of the damage for the specific Work performed under the Assignment from which the errors arise.

14.4 If, for whatever reason, limitation of liability (in law) does not hold, the Contractor's liability will in any case be limited to the amount paid out by the Contractor's liability insurer for the case in question, plus any excess to be borne by the Contractor under the insurance.

14.5 The limitations of liability included in this article do not apply if and insofar as there is intent, gross negligence or deliberate recklessness on the part of the Contractor.

14.6 The Client is obliged to take measures to limit damage.

14.7 The Contractor is not liable for damage to or loss of Documents during transport or during shipment by post, regardless of whether the transport or shipment is carried out by or on behalf of the Client, the Contractor or third parties.

14.8 Employees of the Contractor are not authorised in any way to acknowledge liability on behalf of the Contractor for the damage referred to in this article.

14.9 The Client indemnifies the Contractor against claims from third parties for damage caused by the Client providing the Contractor with no, incorrect or incomplete Documents.

14.10 The Client indemnifies the Contractor against claims from third parties (including the Contractor's employees and third parties engaged by the Contractor) who suffer damage in connection with the performance of the Assignment as a result of the Client's acts or omissions or unsafe situations in its business or organisation.

Article 15. TERMINATION

15.1 The Client and the Contractor may terminate the Agreement in writing at any time (prematurely) with due observance of a notice period of one month. All outstanding invoices and the fee for Work performed up to the date of termination must be paid in full by the Client to the Contractor.

15.2 If the Agreement ends before the Assignment has been completed, the Contractor is entitled to compensation for the loss of capacity utilisation incurred on its part and which can be demonstrated, as well as compensation for additional costs already incurred by the Contractor and costs resulting from the cancellation of any third parties engaged.

15.3 If the Contractor has proceeded with (interim) termination, the Client is entitled to the Contractor's cooperation in transferring the Work to third parties, unless there is intent or deliberate recklessness on the part of the Client as a result of which the Contractor feels compelled to proceed with termination. The condition for the right to cooperation as set out in this paragraph is that the Client has paid all outstanding invoices and the fee for Work performed up to the date of termination to the Contractor.

15.4 The Contractor is entitled to terminate the Agreement with immediate effect if and as soon as, in the opinion of the Contractor, there is or may be a threat/danger to the integrity and/or reputation of the Contractor, this being at the sole discretion of the Contractor. The foregoing applies, among other things but not exclusively, if and as soon as the Client, or a legal entity affiliated with the Client, is suspected of or has committed a criminal offence or an economic offence.

15.5 The Contractor and the Client may terminate the Agreement in whole or in part with immediate effect, without notice of default and without judicial intervention, by written notification if the other party – whether provisionally or otherwise – is granted a moratorium on payments, if the other party is declared bankrupt or if its business is liquidated or terminated. All outstanding invoices and the fee for Work performed up to the date of termination must be paid in full by the Client to the Contractor.

Article 16. RIGHT OF SUSPENSION

16.1 The Contractor reserves the right, after careful consideration of the interests involved, to suspend the performance of the work in whole or in part in the following cases:

- a. If the Client fails to fulfil its obligation to provide timely, complete and accurate information or cooperation as required for the proper performance of the agreement;
- b. If the Client is in default of payment of fees owed, after it has received a written notice of default and has not paid within the period specified therein, as referred to in Article 12 of these general terms and conditions;
- c. If bankruptcy proceedings have been instituted against the Client;
- d. If the Client has applied for or obtained a moratorium on payments;
- e. The Client has submitted a request for admission to the Debt Rescheduling Natural Persons Act (WSNP) or has been admitted to this scheme;
- f. The Client is involved in proceedings under the Private Agreement Homologation Act (WHOA) or;
- g. The Contractor has reasonable grounds to suspect that one of the above situations will occur in the near future.

16.2 Suspension of Work on the basis of paragraph 1 shall be communicated to the Client in writing and shall take effect at the time stated in the communication.

16.3 If the Contractor suspends the performance of the Agreement for any reason whatsoever, the Client shall remain fully obliged to pay all periodic (membership) fees and other amounts arising from the Agreement during the period of suspension, as long as the Agreement has not been legally terminated or dissolved.

16.4 The right to suspend performance shall not affect the Contractor's other rights, including the right to terminate the Agreement and claim compensation.

16.5 The Contractor shall not be liable for any damage suffered by the Client as a result of the suspension of work in accordance with this article.

Article 17. EXPIRY PERIOD

Unless otherwise specified in these general terms and conditions, any claims and other powers of the Client against the Contractor in connection with the performance of Work by the Contractor shall lapse in any case after one year from the moment at which the Client became aware or could reasonably have become aware of the existence of these rights and powers. This period does not affect the possibility of submitting a complaint to the designated body or bodies for the handling of complaints and/or the Disputes Board.

Article 18. ELECTRONIC COMMUNICATION

18.1 During the performance of the Assignment, the Client and the Contractor may communicate with each other by electronic means.

18.2 The Client and the Contractor shall not be liable to each other for any damage that may arise for one or both of them as a result of the use of electronic means of communication, including, but not limited to, damage resulting from non-delivery or delay in the delivery of electronic communication, interception or manipulation of electronic communications by third parties or by software/equipment used for sending, receiving or processing electronic communications, transmission of viruses and the failure or malfunctioning of the telecommunications network or other means required for electronic communications, except insofar as the damage is the result of intent or gross negligence.

18.3 Both the Client and the Contractor shall do or refrain from doing everything that may reasonably be expected of each of them to prevent the occurrence of the aforementioned risks.

18.4 The data extracts from the sender's computer systems provide compelling evidence of (the content of) the electronic communications sent by the sender until such time as evidence to the contrary is provided by the recipient.

Article 19. PRIVACY

19.1 The Contractor shall process the personal data obtained by it in the context of the performance of the Assignment in accordance with the General Data Protection Regulation. The Contractor shall not use the personal data obtained for purposes other than those for which the data was obtained and shall not retain the data for longer than is strictly necessary. By accepting the Assignment, the Client's email address will be included in a database and the Client gives permission to receive communications from the Contractor. The email address will be used to maintain contact and communication with the Client, including communication for marketing, relationship management, and business development activities such as sending information about and invitations to (study) meetings, courses, webinars, and other events, sending newsletters, and other marketing communications that may be relevant to the Client. If the Client does not wish to receive such messages, the Client can report this via info@consilio-tax-law.nl or via the other unsubscribe instructions included in each promotional email.

19.2 If the Client is present at an event organized by the Contractor, the Contractor may take photos and/or videos during the event for marketing and promotional purposes. By participating in the event, the Client gives permission for the use of such visual material, unless the Client has expressly notified the Contractor in writing prior to the event that it objects to this.

Article 20. OTHER PROVISIONS

20.1 If the Contractor performs Work at the Client's location, the Client shall provide a suitable workplace that complies with the statutory health and safety standards and other applicable laws and regulations relating to working conditions. In that case, the Client must ensure that the Contractor is provided with office space and other facilities that, in the Contractor's opinion, are necessary or useful for the performance of the Agreement and that comply with all applicable (statutory) requirements. With regard to the (computer) facilities made available, the Client is obliged to ensure continuity by means of, among other things, adequate backup, security, and virus control procedures.

20.2 The Client shall not hire or approach any Employees involved in the performance of the Work to enter into the Client's service, whether temporarily or permanently, directly or indirectly, or to perform work directly or indirectly for the Client, whether or not in paid employment, during the term of the Agreement or any extension thereof and for twelve months thereafter.

20.3 The Contractor is entitled to unilaterally amend or supplement these general terms and conditions. Amendments shall take effect fourteen (14) days after they have been communicated to the Client in writing or electronically. If the Client does not object in writing to the amended general terms and conditions within the aforementioned period of fourteen (14) days after notification, the Client will be deemed to have agreed to the amendments.

Article 21. APPLICABLE LAW AND CHOICE OF FORUM

21.1 The Agreement is governed by Dutch law.

21.2 All disputes will be settled by the competent court in the district of Limburg, location Maastricht.

21.3 Contrary to the provisions of paragraph 2, the Contractor and the Client may jointly opt in writing for a different method of dispute resolution.

Article 22. REMEDY CLAUSE INVALIDITY

22.1 If any provision of these general terms and conditions or of the Agreement should be wholly or partially void and/or invalid and/or unenforceable as a result of any legal provision, court ruling or otherwise, this shall not affect the validity of all other provisions of these general terms and conditions or the Agreement.

22.2 If a provision of these general terms and conditions or the Agreement is invalid for a reason as referred to in the previous paragraph, but would be valid if it had a more limited scope or meaning, this provision will - in the first instance - automatically apply with the most far-reaching or extensive limited scope or meaning with which or in which it is valid.

22.3 Without prejudice to the provisions of paragraph 2, the parties may, if they so wish, enter into consultation in order to agree on new provisions to replace the invalid or void provisions. In doing so, they will adhere as closely as possible to the purpose and scope of the invalid or void provisions.