

**TERMS & CONDITIONS BUIJSMAN BELASTINGADVISEURS BV**  
Registered at the Chamber of Commerce in Alkmaar under no.: 71326235

**1. General**

1.1 These Conditions apply to all legal acts, such as but not limited to offers and agreements for the provision of (advisory) services (further herein 'the Assignment') by BUIJSMAN BELASTINGADVISEURS

1.2 Deviations from these Conditions are only applicable insofar as they are confirmed in writing by BUIJSMAN BELASTINGADVISEURS. The applicability of any general conditions of the counterparty (further herein 'the Client') is explicitly rejected.

1.3 In the event that a provision of these Conditions would appear to be invalid, this will not affect the legal force of the other provisions. In that case the parties will consult each other about a new provision according to the spirit of these Conditions.

**2. Offers**

2.1 Offers are without any obligation. An offer accepted by the Client can be revoked by BUIJSMAN BELASTINGADVISEURS within five working days after acceptance, without incurring any charges.

2.2 Any indications provided with regard to the costs and the time to be spent, are considered to be informative and BUIJSMAN BELASTINGADVISEURS can (reasonably) deviate from these.

**3. Assignment**

3.1 All Assignments are deemed to have been awarded exclusively to and accepted by BUIJSMAN BELASTINGADVISEURS, even if it is the explicit or tacit intention that an Assignment is to be carried out by a certain person. Contrary to the provisions set out in Sections 7:404, 7:407 subsection 2 and 7:409 of the Dutch Civil Code the partners and/or directors of BUIJSMAN BELASTINGADVISEURS as well as the persons working for BUIJSMAN BELASTINGADVISEURS are not personally bound or liable.

3.2 If third parties are engaged by BUIJSMAN BELASTINGADVISEURS, although BUIJSMAN BELASTINGADVISEURS is free to do this they will consult as much as possible in advance with the Client and in any event observe due care when selecting these third parties, subject to Client's written approval of the third party. BUIJSMAN BELASTINGADVISEURS will not be liable for failures by third parties engaged.

3.3 The performance of the Assignment will be exclusively for the benefit of the Client. Third parties cannot derive any rights from the performance of the activities carried out for the Client.

**4. Records**

4.1 The Client is obliged, within due time and in the required form and manner, to provide BUIJSMAN BELASTINGADVISEURS with all data, documents and information carriers (the 'Records', regardless of the medium on which the information is stored) which BUIJSMAN BELASTINGADVISEURS needs at its discretion for a correct performance of the Assignment

4.2 All records provided remain the property of the Client and will be returned after the Assignment has been carried out.

**5. Prices and payment**

5.1 Unless otherwise agreed in writing upon undertaking the Assignment, the fee will be calculated on the basis of the hours worked multiplied by the agreed or otherwise usual rates of BUIJSMAN BELASTINGADVISEURS. Disbursements and invoices of third parties engaged and paid by BUIJSMAN BELASTINGADVISEURS for the Client will be charged together with the fee. All amounts are exclusive of VAT.

5.2 BUIJSMAN BELASTINGADVISEURS will at all times be entitled to set off its claims on the Client against debts it has to the Client.

5.3 In the event of late or non-payment, apart from the statutory interest due the Client will also owe collection costs (with a minimum of EUR 125 or 15% of the amount due if this is higher) as well as the court costs. If the Client is to be considered as a consumer, the collection costs due will be equal to the applicable statutory minimum.

**6. Period**

6.1 Any completion periods specified are indicative and cannot be considered as deadlines. Going beyond the completion period will not constitute a failure and does not create a right to dissolution or compensation for loss suffered by the Client or by third parties.

6.2 Notwithstanding the above, BUIJSMAN BELASTINGADVISEURS will endeavour to complete the Assignment within the specified periods or, failing this, within a reasonable period.

**7. Warranty**

7.1 BUIJSMAN BELASTINGADVISEURS warrants that the Assignment is carried out with due observance of all relevant statutory provisions, the code of conduct and professional rules applicable to them as well as the general requirements of expertise and care.

7.2 A complaint with regard to the Assignment carried out must be notified to BUIJSMAN BELASTINGADVISEURS in writing within 30 (thirty) days after the despatch date of the documents or information to which the Assignment relates, or within 30 (thirty) days after the failure has been discovered if the Client demonstrates that he could not reasonably have discovered the failure sooner, all this according to the scheme applicable to this.

**8. Suspension and dissolution**

8.1 BUIJSMAN BELASTINGADVISEURS is entitled to suspend the performance of the Assignment:

a) if the Client is in default of performing any obligation resting on it by virtue of the present or any other engagement existing towards BUIJSMAN BELASTINGADVISEURS

b) if it is not possible to carry out the Assignment or not within due time as a result of a cause not attributable to BUIJSMAN BELASTINGADVISEURS

Should the suspension cause any problems in connection with the business operations of the Client by which the latter suffers losses in an unreasonable manner or would otherwise end up with acute problems, BUIJSMAN BELASTINGADVISEURS will try to find a suitable solution for this in further consultation with the Client.

8.2 If BUIJSMAN BELASTINGADVISEURS has reasonable doubts about the payment capacity of the Client, BUIJSMAN BELASTINGADVISEURS will be entitled to demand one or more advance payments. These will be set-off at the end of the Assignment or in the interim. BUIJSMAN BELASTINGADVISEURS will also be entitled to demand additional security at any time.

8.3 If the Client does not fulfil its obligations within a reasonable period on the grounds of the previous paragraphs, or in the event of (an application for) a bankruptcy or moratorium of the Client, BUIJSMAN BELASTINGADVISEURS will be entitled to dissolve the Agreement with immediate effect without being obliged to pay any compensation.

8.4 Both the Client as well as BUIJSMAN BELASTINGADVISEURS are entitled to terminate any continuous Assignment by means of a notice of termination with due observance of a reasonable notice period.

**9. Liability**

9.1 The total legal and/or contractual liability of BUIJSMAN BELASTINGADVISEURS is at all times limited to its attributable failures and to the invoiced amounts for the Assignment giving rise to the respective liability or, if this is lower, the insurance payments actually made by the insurer of BUIJSMAN BELASTINGADVISEURS in this respect. Any excess not reimbursed in this connection will be at the expense of BUIJSMAN BELASTINGADVISEURS. In respect of continuing performance assignments the invoice value of that part of the Assignment applies which has given rise to the liability.

9.2 All liability of BUIJSMAN BELASTINGADVISEURS for indirect loss such as but not limited to consequential loss, lost profits, business interruption, reduction in goodwill and liability for claims by third parties is explicitly excluded.

9.3 All liability of BUIJSMAN BELASTINGADVISEURS will at all times terminate 12 (twelve) months after termination of the Assignment or, with regard to continuing performance assignments, the date of the invoice with regard to that part of the Assignment giving rise to the liability. Applicable periods of prescription or terms of forfeiture are also abbreviated to the same period of 12 (twelve) months.

9.4 All exclusions and limitations of liability stipulated by BUIJSMAN BELASTINGADVISEURS are also applicable for the benefit of third parties and employees it has engaged.

9.5 The Client indemnifies BUIJSMAN BELASTINGADVISEURS against all claims by third parties, including the reasonable costs of legal assistance associated in any way with the activities carried out for the Client.

**10. Confidentiality & privacy**

10.1 BUIJSMAN BELASTINGADVISEURS guarantees that it:

a) complies with all applicable legislation and regulations with regard to privacy and the storage of information and data;

b) will adequately protect stored data against unauthorised access and use;

c) will only save and process personal information and data if and insofar as this is necessary for the performance of its contractual and/or legal obligations.

10.2 The Client gives herein consent to BUIJSMAN BELASTINGADVISEURS to save and process the personal details provided by the Client and if necessary to share this with third parties according to the purpose set out above.

10.3 The Client guarantees that he is entitled by law to provide the personal information and data to BUIJSMAN BELASTINGADVISEURS

**11. Intellectual property**

Other than documents required to be filed publicly or with a government agency, BUIJSMAN BELASTINGADVISEURS reserves all intellectual property rights to the items it has provided or produced such as but not limited to documents, records, designs, images, drawings, models and software. All intellectual property carriers remain or become the property of BUIJSMAN BELASTINGADVISEURS and without its explicit consent are not allowed to be copied, shown to third parties or used in any other way, regardless of whether or not the customer is charged for these carriers being prepared or provided. The Client is obliged to return these carriers at the first request by BUIJSMAN BELASTINGADVISEURS

**12. Consumers**

If and insofar as a Client can legally be considered as a consumer, if any mandatory legal provision will be applicable, this provision will be applicable to the exclusion of the provisions set out in these Conditions.

**13. Choice of Law and Forum**

13.1 Dutch law is applicable.

13.2 The civil court to be considered on the basis of the Alkmaar location has exclusive jurisdiction.

13.3 In addition, the Client will be free to use any other possibilities of disciplinary proceedings.