

## Terms and Conditions

### Article 1. Definitions

The definitions included in these General Terms & Conditions are described below:

Client	A customer or someone who receives services. Client is a natural person in case of a consumer service. Client is a business entity in case of business-to-business service
Service Provider	Tax administration agency Belastingadviseur Eindhoven B.V. registered in the Dutch Chamber of Commerce under no. 80383122.
Public website	Publically available website <a href="http://www.belastingadviseur-eindhoven.nl">www.belastingadviseur-eindhoven.nl</a>
Eenmanszaak	Sole Trader or self-employed business entity, sometimes referred to as ZZP
Besloten vennootschap (BV)	Limited liability company
Holding Company Silo	Company structure comprised of a holding company and an operational company.
BTW	Value Added Tax or VAT
VPB	VennootschaPsBelasting or corporate tax
KvK	Kamer van Koophandel or Dutch Chamber of Commerce

### Article 2. General

- Client is familiar with Service Provider's procedures.
- Service Provider acts as an intermediary agency for private and business tax administration.
- Service Provider communicates with Clients in English.
- Client is in all circumstances liable for penalties and interest expenses charged by the Dutch Tax Office. These charges cannot be reversed to Service Provider.

### Article 3. Payments by direct debit

- Monthly subscription fees will be collected per direct debit method on set dates of the month.
- Service Provider notifies Client per email, at least three days in advance, about any direct debit collections, specifying collection date and amount.
- If the direct debit fails, the payment obligation will nonetheless continue to apply.

- Client is entitled to request repayment of the amount deducted by direct debit within one month. However, the payment obligation will nonetheless continue to apply.
- Client is obliged to continue to ensure that there are sufficient funds available in his/her bank account to allow the direct debit to succeed.

#### **Article 4. Invoices and payment terms**

- Invoices are made available per e-mail.
- Service Provider has a payment term of 14 days following the date recorded on the invoice.
- Client will be in default once the payment term has expired.
- Where payment has not been made within the period referred to in the payment reminder, Service Provider will charge interest on the account from the payment expiry date. The interest rate will be equivalent to the statutory interest rate.
- Notwithstanding the stipulations in this article, Service Provider may choose to offer alternative payment terms.
- Service Provider reserves the right to terminate the agreement if client's payments is in arrears of two or more months. All service will then be suspended.

#### **Article 5. Payment default**

- Where there is a default in payment, Service Provider will reserve the right to employ third parties to recover the amounts owed which are still outstanding.
- Service Provider will charge € 50 (VAT excl.) for administration costs for payment arrears beyond two months.
- All extrajudicial costs incurred will be charged to the defaulting client. The extrajudicial costs, with a minimum of € 250, for recovering payments will amount to at least 15% of the payments which are still owed.

#### **Article 6. Changes to charges**

Service Provider reserves the right to alter its fee or charge. Service Provider will inform the client at least one month in advance of any changes in charges.

#### **Article 7. Conditions for providing personal or business tax administration service**

Service components:

- Providing calculations on the basis of information provided by client
- Preparing tax filings based upon the calculations
- Communicating changes in the client's personal situation to the Dutch Tax Office at client's request;
- Updating tax administration details of client to the Dutch Tax Office per his or her request
- In relevant cases lodge an appeal with the Dutch Tax Office to correct tax administration details with the Dutch Tax Office
- Service Provider adheres to the submission dates provided by the Tax Office in providing its service, in so far as the provision of details by the client allows this.
- Service Provider requires client to continue to provide correct and complete information on time. Service Provider will under no circumstances accept liability for consequences

following from incorrect information and/or delayed information being provided to Service Provider.

- The client is solely responsible for providing information to Service Provider truthful, complete, timely and in full. Service Provider is not liable for the correctness and completeness of the information provided.
- Service Provider is under no circumstances liable for damages following from information either partially or wholly incorrect and/or incomplete and/or information not provided on time by the client.
- Service Provider may request additional, written information from the client in order to ensure an optimal service provision. Service Provider will be entitled to postpone its service provision (temporarily) if this information is not provided.
- Service Provider is under no circumstances liable for decisions and/or conditions imposed by the Tax Office. The level of surcharges reported by Service Provider should always be considered as indicative only. The Tax Office will determine the level of surcharges. In this respect, Service Provider is under no circumstances liable for any damage following from a potential difference between the level of tax return or allowance communicated by Service Provider and that by the Tax Office.
- Service Provider's clients should be able to provide proof of identity which is valid in the Netherlands. Service Provider's liability is limited to Cap Amount for any demonstrable damage consequent to its service provision.
- Service Provider will start its services upon receiving the applicable fee.

#### **Article 8. Contact with the Dutch Tax Office**

Client authorizes Service Provider to act on your behalf until further notice in all matters pertaining to Dutch tax and national insurance and in particular:

- to collect information which is required for the tax return
- to communicate with the tax office and to receive information from them
- to receive electronic copies of tax assessments from the tax office
- to lodge appeals to the tax office if the tax assessment is not in favor of the client

Every effort has been made to avoid errors or omissions. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of. It is notified that Service Provider will not be responsible for any damage or loss of action to any one, of any kind, in any manner, there from. It is suggested that to avoid any doubt, the reader should cross-check all the facts, law and contents of the material on web with original Government publications or notifications.

#### **Article 9. Permission**

Unless specifically provided in an additional agreement, Service Provider gives you personally, non-transferable and non-exclusive permission to display on your computer, download, print, and utilize the HTML, text, and other content that is available to you on this site, for non-commercial or educational purposes only. Additionally, you are not authorized, without the written permission of Service Provider to:

- duplicate, publish, modify or otherwise distribute any material on this site

- modify or create a similar work using the site content
- duplicate, sell, rent, resell or exploit for any commercial purposes any part of this site, use of this site, or access to the site
- establish a link to this site, or any location on this site
- access the site by any means other than through the HTML or other interface that is provided by Service Provider , for use in accessing this site
- use this site to perform any illegal activities

Additionally you agree to obey all applicable local and federal laws and regulations and you are responsible for any activity that occurs under password and username and you agree that Service Provider can terminate your password, username, or use of the Site at any time and for any reason.

#### **Article 10. Copyright and Trademark Information**

All content on this site is either owned by Service Provider, or is used by permission of the owner. By use of this site, we do not grant any license or other authorization to any user of the copyrighted materials, trademarks, service marks, or trade names.

#### **Article 11. Change public website**

Service Provider reserves the right to change the public website, or any part of it, for any reason and without notice. You agree that Service Provider will not be liable to you or any third party for any modifications to this site.

#### **Article 12. Links to Outside Sites**

The public website may contain links to third party website web sites. We make no representations, warranties or assurances as to any information in such sites, have no responsibility for their content and are not liable for any damages or injury arising from that content. By using our site to link to another site, you agree and understand that you may not make any claim against Service Provider for any damages or losses, whatsoever, resulting from such use, including privacy policies of the other site.

#### **Article 13. Disclaimer**

Service Provider disclaims any and all responsibility or liability for the timeliness, sequence, quality, accuracy, content, completeness, legality, reliability, operability or availability of information or material contained on the site. We further disclaim any responsibility for the deletion, failure to store, miss-delivery, or untimely delivery of any information or material in respect of the site or the use thereof.

#### **Article 14. Indemnification**

You agree to indemnify and hold Service Provider, its subsidiaries, affiliates, officers, agents and other partners and employees, harmless from any loss, liability, claim or demand, including reasonable attorney fees, arising out of or relating to user content you submit, post to or transmit through the public website, or your violation of any rights of any other person in connection with the public website.

#### **Article 15. Tax Correspondence Service**

- Letters from the Dutch Tax Office will be sent directly to Service Provider.
- Dutch tax letters addressed to client will be monitored and archived by Service Provider.
- Service Provider informs client - in English - about the content of tax letters it receives.
- Service Provider passes information on from the Dutch Tax Office to Client. Client remains responsible for follow-up to requests and information sent by the Dutch Tax Office.

#### **Article 16. Applicable Law**

Dutch law is exclusively applicable to all services provided by Service Provider including its agreements.

#### **Article 17. Duration**

- The agreement start with the Start Date
- The agreement is concluded for an indefinite period
- The agreement can be terminated by sending a written termination notice to Service Provider.
- The termination date is set after applying the notice period, calculated from the first day of the month following the notice
- The agreement terminates immediately if client enters into administration or default.
- The agreement terminates if client dies (natural person) or deregistered (business entity)

#### **Article 18. Privacy Statement**

- Service Provider complies with the Data Protection Act [Wet bescherming persoonsgegevens].
- Client is required to approve with Service Provider's privacy statement in order to receive services

#### **Article 19. Alterations to the General Terms & Conditions**

Service Provider reserves the right to alter these General Terms & Conditions at any time. Clients will be informed of these changes through publication on its website pages. Changes will be immediately applicable, unless otherwise described.

#### **Terms and Conditions. Version 1**