



## General Terms and Conditions

These General Terms and Conditions are applicable to the contractual relationship between the client and BAX Advocaten Belastingkundigen LLP (further herein: 'BAX Advocaten Belastingkundigen') explicitly rejecting any conditions of the client contrary to these General Terms and Conditions.

1. BAX Advocaten Belastingkundigen is listed in the Chamber of Commerce of Gelderland under number 65376803. BAX Advocaten Belastingkundigen is a limited liability partnership according to the law of England and Wales with its registered office at 262 Bedfont Lane, Feltham, TW14 9NU England, and is registered as BAX Advocaten Belastingkundigen at Companies House in Cardiff under registration number OC403366. A list of its members will be sent on request.
2. All assignments will exclusively be accepted and performed by BAX Advocaten Belastingkundigen, replacing Sections 7:404 and 7:407 subsection 2 of the Dutch Civil Code. The commissionee shall never be a member, director or employee of BAX Advocaten Belastingkundigen.
3. The client of BAX Advocaten Belastingkundigen undertakes to pay the invoices of BAX Advocaten Belastingkundigen within 14 days of the invoice date, subject to a written arrangement to the contrary. In the absence of payment on time the client will be in default without any notice of default being required and will owe to BAX Advocaten Belastingkundigen interest of 2% above the statutory interest from the 15th day after the invoice date. Moreover, in that case an amount for extrajudicial costs will be payable - in the event that the client is a consumer - to be calculated according to the following sliding scale:

up to €2,500.00	15% with a minimum of €40.00
€2,500.01 to €5,000.00	10%
€5,000.01 to €10,000.00	5%
€10,000.01 to €200,000.00	1%
Over €200,000.00	0.5% with a maximum of €6,775.00

If the client is a legal entity or a natural person acting in the course of his/her profession or business operations, the collection costs will amount to a fixed percentage - contrary to the sliding scale above - equal to 10% of the outstanding claim with a minimum of €250.00.

4. Any liability of BAX Advocaten Belastingkundigen is limited to the amount that will be paid under the respective professional liability insurance in the case concerned, increased by the amount of the excess not borne by the insurer pursuant to the policy conditions. If and insofar as for any reason whatsoever no payment takes place pursuant to the said professional liability insurance, the liability referred to above will be limited to €100,000.00. All claims by clients will lapse if they have not been submitted to BAX Advocaten Belastingkundigen in writing stating the reasons within one year after the client was or could reasonably have been aware of the facts on which he bases his claims. BAX Advocaten Belastingkundigen is not liable for any shortcomings of these third parties. This limitation of liability also applies if BAX Advocaten Belastingkundigen is liable for the faulty operation of the equipment, software, data files or other items it uses in performing its assignment, without any exception.
5. The choice of third parties to be engaged by BAX Advocaten Belastingkundigen will, where possible, take place in consultation with the client and with due observance of due care.
6. The performance of the assignment given will be exclusively for the benefit of the client(s). Third parties cannot derive any rights from the activities carried out.
7. The client(s) indemnifies (indemnify) BAX Advocaten Belastingkundigen against all claims by third parties, including the reasonable costs of legal assistance which are associated in any way with the activities carried out for the client, unless all this is the consequence of gross negligence or intentional misconduct on the part of BAX Advocaten Belastingkundigen.
8. The client accepts that all stipulations in these General Terms and Conditions are also made for the benefit of the employees, members and directors employed by BAX Advocaten Belastingkundigen as well as all other persons or legal entities working for or at the firm of BAX Advocaten Belastingkundigen. Not only BAX Advocaten Belastingkundigen but also all persons and legal entities engaged in carrying out any assignment from a client, can invoke these General Terms and Conditions. The same will apply to former employees or the legal predecessor(s) of BAX Advocaten Belastingkundigen, including any of their heirs if they are held liable after they left the firm of BAX Advocaten Belastingkundigen.
9. The internal complaints procedure of BAX Advocaten Belastingkundigen is applicable to the assignment contracts entered into between the client and BAX Advocaten Belastingkundigen.
10. The agreements between the client and BAX Advocaten Belastingkundigen are governed by Dutch law to the exclusion of the law of other States. Any disputes between the client and BAX Advocaten Belastingkundigen will exclusively be submitted to the competent Dutch court within which jurisdiction BAX Advocaten Belastingkundigen has its registered office in the Netherlands.