

TAXWISE ADVOCATEN BV GENERAL TERMS AND CONDITIONS

- Taxwise Advocaten BV (hereinafter: 'Taxwise') is a limited liability company established under the laws of the Netherlands and with its registered seat in Amsterdam.
- 2. These General Terms and Conditions shall apply to all instructions given to Taxwise by clients, including to any subsequent or follow-up instructions.
- 3. All engagements and agreements are accepted solely by Taxwise. Responsibility and liability for performance rests with Taxwise and not its attorneys, advisors, consultants or employees. Articles 7:404 (which relates to the situation where it is the client's intention that an instruction has to be carried out by a specific person, 7:407(2) (which imposes a joint and several liability where an instruction is given to two or more persons) and 7:409 of the Dutch Civil Code shall not be applicable. The client cannot hold any other natural or legal entity liable for performance of the agreement with Taxwise.
- 4. Any liability of Taxwise is limited to the amount paid out in the case under the professional liability insurance, increased by the amount of the deductible which according to the policy conditions is not covered by the insurance.
- In the event that payment under the liability insurance referred to in Article 4 should not take place for whatever reason, the liability of Taxwise for direct damages shall be limited to three times the amount of fees that were charged and paid in the case, up to a maximum liability of €100,000,- (hundred thousand euro). Liability for consequential loss or damage is excluded under all circumstances.
- Claims for damages expire after a period of one year from the day following the day on which the client became aware, or reasonably was or could have become aware, of the damages and of Taxwise as the liable party.
- 7. In connection with its services, Taxwise is authorised to procure the services of third

parties, such as authorised representatives, bailiffs, research agencies, collection agencies, accountants, the land registry, Chamber of Commerce, law firms and/or civil-law notary firms, etc. The costs related in any way to the work performed for the client by these third parties will be charged to the client. Taxwise is not liable for any shortcomings or wrongful acts by these third parties. It is possible that third parties engaged by Taxwise in connection with the performance of an assignment will want to limit their liability. Taxwise presumes, and if necessary, herewith stipulates, that all assignments given to it by clients entail the authority to accept such a limitation of liability also on behalf of those clients

- These General Terms and Conditions may also be invoked by persons and legal entities associated with Taxwise, whether directly or indirectly, and that are involved in any manner in the services provided by or on behalf of Taxwise.
- 9. In the event of any amendment to these General Terms and Conditions by Taxwise, the amended General Terms and Conditions shall apply to all new client assignments as of the date of publication in www.taxwiseadvocaten.nl.
- 10.No client assignments given to Taxwise shall ever conduce to legal advice on foreign law.
- 11. The relationship between a client and Taxwise is governed by Dutch law. Taxwise uses an office complaints procedure that applies to the services it provides. The text of the office complaints procedure can be consulted at www.taxwiseadvocaten.nl.
- 12.All disputes between Taxwise and the client that are not resolved through the office complaints procedure are exclusively submitted to the competent court in Amsterdam.
- 13.A Dutch version of these General Terms and Conditions is also available. In the event of a dispute concerning the contents or intent of these General Terms and Conditions, the Dutch text and its meaning under Dutch law will be exclusively binding.