



1.

The mission of Gaston Schul VAT BV is to provide tax advice in the broadest sense of the word and to act as a tax representative, and includes in any case the activities stated in the order contract, unless Gaston Schul VAT BV has agreed otherwise in writing prior to an order.

2.

These general conditions are applicable to all offers, price quotations, orders, changed or supplementary orders, subsequent orders and refusal of orders. These general conditions have also been drawn up for the benefit of companies and/or individuals, self-employed or otherwise, that work and/or have worked for Gaston Schul VAT BV. Provisions varying from these conditions are only applicable if and insofar as Gaston Schul VAT BV has explicitly and in writing confirmed them to the Principal. If any provision that is part of these general conditions or of the contract is void or is declared void, the other provisions of the contract will as far as possible remain in effect and the provision concerned will be immediately replaced, in consultation between the parties, with a provision that approaches the purport of the original provision as closely as possible.

3.

All orders of Principals will be accepted and carried out exclusively by the company, regardless of who within the company is given the order, even if the intention is explicitly or tacitly that the order will be carried out by a certain person. Gaston Schul VAT BV is at all times free to decide which adviser or other employee carries out the order. The order is not terminated by the death, placing under guardianship or bankruptcy of persons who work for Gaston Schul VAT BV. Articles 7:404, 7:407 paragraph 2 and 7:409 of the Netherlands Civil Code are explicitly not applicable.

4.

The obligation to provide services arising from the order consists, unless the order explicitly and in writing provides for (only) an operation or result, of a duty to exercise best efforts, based on information supplied by the Principal. In that context, the Principal undertakes to provide all information that is important for carrying out the order and, unless otherwise agreed with Gaston Schul VAT B.V., this involves complete openness of all documents relating to the Principal's business and an active disclosure obligation regarding the items that Gaston Schul VAT BV considers it must include in its order, in full, correctly and in due time, which in the case of information for procedural acts means no later than 2 weeks prior thereto. Gaston Schul VAT BV excludes liability of Gaston Schul VAT BV for damage as a result of and/or connected with failure to supply such information in due time, unless caused by wilful misconduct or gross negligence of the Gaston Schul VAT BV management.

5.

The liability of Gaston Schul VAT BV for liability to be proved by the Principal by means of settlement under Article 7:900 of the Netherlands Civil Code and damage arising from or connected with carrying out an order is always limited to the amount of the fee charged for carrying out the order in the past year, up to a maximum of € 25,000.-, unless caused by wilful misconduct or gross negligence of the Gaston Schul VAT BV management. Gaston Schul VAT BV will never be liable for any indirect loss and/or consequential loss of any kind or description whatsoever.

6.

These general conditions can be invoked by all parties that are engaged by Gaston Schul VAT BV for carrying out an order, which engagement Gaston Schul VAT BV is entitled to make at all times at the Principal's expense and risk. Gaston Schul VAT BV will exercise due care whenever third parties are engaged to carry out orders, but is never itself liable for damage caused by failures and/or errors of third parties. Gaston Schul VAT BV is authorised to accept any limitation of liability on the part of an engaged third party without prior consultation with the Principal.

7.

Unless otherwise agreed, the Principal must pay the usual rate per hour within the payment term of 21 days after the invoice date, if a fixed fee is not stated in the order confirmation, and all other costs incurred by Gaston Schul VAT BV in carrying out the order for the Principal, plus VAT insofar as applicable. The rate for each employee will be established periodically by Gaston Schul VAT BV. The hourly rate is based on, among other things, the experience of the employee concerned and the importance of the matter.

8.

If the Principal does not fulfil its payment obligations on time, all judicial and extrajudicial costs incurred by Gaston Schul VAT BV in collecting the amounts owed to it are, by means of settlement under Article 7:900 of the Netherlands Civil Code, for the account of the Principal. Extrajudicial costs will in that case be fixed, by means of settlement under Article 7:900 of the Netherlands Civil Code, at 15% of the amount to be collected.

9.

If, in the opinion of Gaston Schul VAT B.V., the Principal's payment behaviour gives cause for this, Gaston Schul VAT BV is entitled, without prejudice to its other rights, to immediately suspend the further carrying out of the order, and everything owed to Gaston Schul VAT BV by the Principal, for whatever reason, will become immediately due and payable. The Principal is never entitled to offset and/or defer payment.

10.

Gaston Schul VAT BV is entitled to offset outstanding amounts of the Principal against its own claims, or claims of one of its affiliated companies, on the Principal, or companies affiliated with the Principal. This also applies if these claims are not (yet) due and payable. The aforesaid entitlement also includes offset against amounts received on behalf of the Principal and its affiliated companies.

11.

In the absence of written complaint about the invoice within 7 days after the invoice date, any recourse to contestation of the invoice and/or name details, for whatever reason, will expire by means of settlement under Article 7:900 of the Netherlands Civil Code, and agreement with the invoice will be established. Contestation does not affect the Principal's payment obligation.

12.

All claims of the Principal will expire by the passage of time after 12 months from the moment that the facts on which the claim is based are known, or should reasonably have become known, to the Principal and, if this takes place thereafter, no later than three months thereafter. In any case, without prejudice to the foregoing, all claims against Gaston Schul VAT BV will expire 5 years after the termination of the specific order. The burden of proof of the time at which the (first of those) facts became known lies, by means of Article 7:900 of the Netherlands Civil Code, with the Principal. If the order has terminated, the expiry period will in any case – and notwithstanding the foregoing – run from the date on which the last work in the matter of that specific order was carried out. In the case of invoices, the date on which they became known will be deemed in the context of this article to be 3 days after the invoice date.

13.

Gaston Schul VAT BV is entitled at all times to require the Principal to pay an advance or security, also in the case of indemnification under Article 14, and/or, in default of this or in the case of a dispute, to suspend or terminate the work. Gaston Schul VAT BV is entitled to exercise a right of retention and a right of pledge in respect of everything it has in its possession, for all that is owed to Gaston Schul VAT BV by the Principal, for whatever reason.

14.

The Principal indemnifies Gaston Schul VAT BV against all claims of third parties that directly or indirectly arise from or are (possibly) connected with the work or otherwise of Gaston Schul VAT BV for the Principal.

15.

Activities that result from directly or indirectly receiving money in connection with a given order are considered to be part of that order, even if these activities are performed by a third party. The Principal also hereby irrevocably authorises Gaston Schul VAT BV to receive payments from the customs / tax authorities and/or other third parties.

16.

All documents drawn up by Gaston Schul VAT BV for the purpose of carrying out the order remain the intellectual property of Gaston Schul VAT BV. Reproduction for own use or for the use of third parties is not permitted, except with the prior written and specific permission of Gaston Schul VAT B.V.

17.

The Principal must not communicate to the public or make available to third parties any information about the working method or other information concerning Gaston Schul VAT BV without the prior written approval of Gaston Schul VAT BV. No rights may be derived from any advice and suchlike by parties other than the Principal(s), and insofar as such is (or could be) the case, then only if and insofar as these general conditions are applied.

18.

Information belonging to the Principal and third parties will be retained no longer than necessary for the purpose for which it was collected or is used, but no longer than for the duration of 5 years after the termination of the work of Gaston Schul VAT BV in the matter of the specific order for the Principal.

19.

In the context of the provisions of the Money Laundering and Terrorist Financing (Prevention) Act (*Wwft*), the Principal is obliged to provide identification when placing the order, or immediately on request thereafter, by means of a valid proof of identity and – insofar as necessary – to provide proof of any relevant authorisation.

20.

If, while an order is being carried out, observations are made by the Principal, by Gaston Schul VAT BV or by a third party that do not comply with current legislation and regulations, also including contractual agreements with parties regarding which the Principal knows that the opinion of Gaston Schul VAT BV has a direct influence on whether or not those contractual agreements are continued, then Gaston Schul VAT BV is entitled, in addition to its legal rights, at all times and under all circumstance to immediately suspend and/or terminate its work. In such a case, the Principal remains fully bound by all the contractual obligations to which it is subject with respect to Gaston Schul VAT B.V., without entitlement to deferment and/or offset of payment and without entitlement to any compensation.

21.

All contracts with Gaston Schul VAT BV are governed by Dutch law. Disputes can only be submitted to the competent court in Roermond. Notwithstanding the above, Gaston Schul VAT BV is free to submit the dispute to the court in the place of business of (one of) the Principal(s).

22.

If, when placing the order or thereafter, the Principal makes reference to general conditions, then Gaston Schul VAT BV hereby rejects those conditions and will not carry out any work on the basis of such conditions. Only the general conditions of Gaston Schul VAT BV are applicable.

23.

These general conditions have been drawn up in several languages. In the event of any dispute concerning their contents and/or purport, only the Dutch text and its interpretation according to Dutch law will at all times prevail.