

## General Conditions of Taxpat B.V.

### Article 1 General

In the General Conditions the following definitions apply:

- 1.1 Client: the other party, who has commissioned the order by a contract as stipulated in Article 2;
- 1.2 Taxpat: Contractor, Taxpat B.V. of Spaarndam, with offices in Amsterdam and The Hague.

### Article 2 Applicability

- 2.1 These General Conditions apply to all services provided by Taxpat to Client and are part of all agreements for orders for work by Taxpat, and of all resulting or related agreements concluded between Client and Taxpat, or their legal successors, as well as all offers and/or tenders made by Taxpat.
- 2.2 Stipulations that differ from these conditions shall apply only, and in so far as Taxpat has confirmed them to Client explicitly in writing.
- 2.3 Should any stipulation that is part of these General Conditions or of the contract be or become void, the remainder of the contract shall remain as much as possible valid and the stipulation concerned shall be replaced jointly by parties by a stipulation that approaches as much as possible the meaning of the original stipulation.

### Article 3 Implementation of Order

- 3.1 All work carried out by Taxpat shall be done to the best of its ability and according to the requirements of good craftsmanship. Taxpat cannot, however, be held responsible for achieving any specific result.
- 3.2 Taxpat accepts and implements all orders only with the replacement of the stipulations of Articles 7:404 and 7:407, section 2 of the Civil Code. Taxpat shall determine the manner and by which employee(s) the order concerned is implemented, but shall take into account as much as possible any preferences expressed by Client in this connection. Periods within which work is to be completed shall be deadlines only when agreed as such in writing.
- 3.3 When engaging third parties, Taxpat shall consult Client as much as possible in advance and in any case exercise the necessary care when selecting third parties.

### Article 4 Cooperation by Client

- 4.1 Client is obliged to make available on time, in the desired form and in the desired manner, all data and records that in the view of Taxpat, it requires for the correct implementation of the order.
- 4.2 Client is required to notify Taxpat immediately of any facts and circumstances that could be of import to the implementation of the order.
- 4.3 Any costs and extra fees involved in the implementation of the order resulting from delay caused by the failure to provide, provide on time or provide properly the required data and records are for account of Client.

### Article 5 Secrecy

- 5.1 Unless there is a question of a legal obligation for publication, Taxpat and any personnel employed by Taxpat and third parties engaged by Taxpat are required to observe secrecy with respect to third parties. Taxpat undertakes to impose this secrecy on its employees as well as on any third parties engaged in the implementation of its order.
- 5.2 Without the permission of Client Taxpat is not entitled to use the information that is made available to it for a purpose other than for what it was received.
- 5.3 Without the prior written permission of Taxpat, Client is not permitted to publicise the advice, opinions,

(model) contracts, system designs and computer programs or other expressions of Taxpat, whether or not in writing, or to make them otherwise available to third parties unless doing so issues directly from the contract, is intended for the acquisition of an expert opinion regarding the work concerned done by Taxpat, a statutory or professional obligation to this effect rests on Client, or if Client is defending itself in a disciplinary, civil or criminal action.

## **Article 6 Fee**

- 6.1 Should wages and/or prices change after conclusion of the order agreement but before full implementation of the order, Taxpat shall be entitled to adjust its rates accordingly.
- 6.2 The fee of Taxpat excludes expenses and the invoices of any third parties engaged.

## **Article 7 Payment**

- 7.1 Client shall make payment, without deduction, discount or debt settlement within the agreed periods, but in any case no later than fourteen days after the invoice date. Payment shall be made in Euros into a bank account designated by Taxpat. Objections to the amount of any such invoice shall not suspend the obligation to pay it.
- 7.2 Should Client fail to pay within the period stipulated under 7.1, Taxpat shall be entitled, after having reminded Client to pay at least once, to charge legal interest, without further notice of default and without prejudice to the remaining rights of Taxpat, from the date due to the date of full payment.
- 7.3 All legal and extralegal (collection) costs incurred by Taxpat resulting from the failure of Client to meet its obligations shall be for account of Client.

## **Article 8 Complaints**

- 8.1 Complaints concerning invoices sent shall be communicated to Taxpat in writing with reasons given within ten days after the sending date; in the absence of a complaint, the invoice shall be considered accepted.
- 8.2 Complaints as stipulated in section one shall not suspend the obligation of Client to pay.

## **Article 9 Liability**

- 9.1 Taxpat shall carry out its work to the best of its ability and with the care that can be expected of Taxpat. Should a mistake be made because Client provided incorrect or incomplete information, Taxpat shall not be liable for the resulting damages. Taxpat is likewise not liable for trading loss, indirect loss or consequential loss.
- 9.2 Should Client demonstrate that it has incurred damages through an error of Taxpat that should have been avoided with application of the care and expertise that could have been expected for implementation of the order, Taxpat shall be liable for said damages.
- 9.3 Taxpat accepts liability to at most the fee that is charged for the work for which the damage claim concerns, subject to the condition that damage compensation shall under no circumstances exceed the amount paid by the liability insurer of Taxpat.
- 9.4 For an order that has a term longer than six months, a limitation shall apply for the fee stipulated under 9.3 to a maximum of the invoice amount for the last six months of that order.

## **Article 10 Due Date**

All claims and other powers of whatever basis, including those used against Taxpat in connection with work done by Taxpat shall lapse in any case after one year after Client is aware or could reasonably have been aware of the existence of these rights and powers.

**Article 11      Applicable Law and Choice of Forum**

11.1 The legal relationship between Taxpat and Client, as well as those parties that make use of its services is subject to Dutch law. Disputes shall be decided by the competent District Court of Amsterdam.

11.2 Contrary to the provisions of section 1, Client and Taxpat are entitled to agree to have disputes settled by a Board of Arbitration.

**Article 12      Language**

These General Conditions were drawn up 4 December 2001 in Dutch and in English. The Dutch version is binding.

Filed with the Chamber of Commerce of Amsterdam, number (34156379)

*Taxpat B.V. is registered at Spaarndam, and entered in the Trade Register of Amsterdam under number 34156379.*