

DTS Duijn's Tax Solutions B.V.

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The Netherlands

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General Terms and Conditions

- 1. Any assignment is, with the express exclusion of Sections 404 and 407(2) of Book 7 of the Netherlands Civil Code, accepted and will be carried out by DTS Duijn's Tax Solutions ("DTS"), even if it is the express or implied intention that an instruction will be carried out by a specific person.
- 2. If DTS is liable for damages to persons or property, or if in the course of an assignment an event occurs that could lead to any liability on the part of DTS, such liability is limited to the amount that is paid out in that specific case under the insurance of DTS, increased by the amount of the applicable deductible (eigen risico).
- 3. If, for whatever reason, no amount is paid out under the abovementioned insurance, the liability of DTS shall be limited to the lowest of i) the total fees charged by DTS to the Commissioning Party ("Client") in the calendar year in which the liability occurred or ii) the total amount of fees charged to the Client which are directly related to services provided in lieu of the occurred liability.
- 4. In the event of a Client being less than satisfied with DTS's service provision, he (it) shall notify DTS accordingly at his (its) earliest opportunity but in any event within a maximum six (6) week term of the date as at which he (it) originally enlisted DTS's services. Any Complaint having been submitted accordingly which is not subsequently resolved to the Client's satisfaction shall prompt the Client to bring legal proceedings against DTS within the next twelve (12) months, on expiry of which term the Client shall be deemed to have forfeited the relevant right to litigate. The process of handling the Complaint shall not affect or diminish the Client's liability for settling up DTS's outstanding invoice(s), in that the Client shall altogether lack entitlement vis-à-vis DTS to rely on deferral or set-off of payment.
- 5. DTS shall, where reasonable grounds exist, consult with Client when involving third parties and shall exercise the necessary care when selecting third parties. DTS shall not be held liable for the shortcomings of these third parties and is authorized to accept any (general) terms and conditions including any possible limitation of liability with regard to the third parties that it has involved without prior consultation.
- 6. All stipulations in these General Terms and Conditions have been created for the benefit of not only DTS but include amongst others (and are not limited to) shareholders, directors, supervisory directors and all persons working for DTS, all persons engaged by DTS in relation to the carrying out of any instruction and all persons for whose acts or omissions DTS might be held liable.
- 7. The Client indemnifies DTS against all third-party claims that arise from or are in any way connected to the instruction from the Client and/or the services performed for the Client. This indemnification includes the costs of legal aid. Third parties include amongst other (but are not limited to) shareholders, directors, supervisory directors and employees of Client as well as affiliated legal entities.
- 8. The legal relationship between DTS and the Client, as well as between DTS and all those that make use of DTS's services, is exclusively subject to Dutch law. Disputes shall be settled exclusively by the court that has jurisdiction in Rotterdam.
- 9. If the Client is not satisfied with the services provided by DTS, or with the amount of the invoice for providing these services, the Client can express that dissatisfaction within 30 days, counting from the day after the invoice date.
- 10. The Principal shall be under the obligation without any suspension, deduction or set-off and with due observance of the agreed term of payment as stipulated in the relevant invoice(s) to settle up such amount(s) as DTS has raised (an) invoice(s) for. The Principal's failure to comply with the relevant term(s) of payment shall cause him (it) ipso jure to lapse into non-performance. The Principal shall be under the obligation to compensate DTS for the commercial (debit) interest accruing on the outstanding amount(s) at the statutorily prescribed rate, as well as having to reimburse DTS for any extrajudicial collection costs the latter may end up incurring in the relevant context.
- 11. These General Terms and Conditions have been drawn up in Dutch and English. The Dutch version shall be binding.

DTS Eindhoven

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