



1. GerritsenTaxLegal BV (Chamber of Commerce 96298243), hereinafter “GerritsenTaxLegal” is a private company with limited liability and has the objective of performing activities in the field of tax and legal advice and related services. These terms and conditions apply to all services offered and performed by or on behalf of GerritsenTaxLegal.

2. The contractor is GerritsenTaxLegal. The client is the party who gives the assignment, or the person on whose behalf the assignment is given (the “Client”). Unless otherwise stipulated in writing, GerritsenTaxLegal may consider the person who has given an assignment for the benefit of another person to be an agent in his own name for that other person. These terms and conditions apply to all service agreements between a Client and GerritsenTaxLegal, and may also be invoked by its shareholders, directors, employees and/or persons engaged by GerritsenTaxLegal within the scope of a service agreement.

3. GerritsenTaxLegal complies with the Dutch Act on the Prevention of Money Laundering and Terrorist Financing (“Wwft” in Dutch) in the registration of all clients. In this context GerritsenTaxLegal generally authenticates clients, their executive managers and/or any shareholders or ultimate beneficial owners on the basis of information from external data sources (such as the Chamber of Commerce) and on information to be provided by clients, including photo IDs. GerritsenTaxLegal will mask or redact national identification numbers from copies of photo ID documents.

4. GerritsenTaxLegal is authorized to provide assignments on behalf of the Client to third parties – bailiffs, couriers, external advisors, translators and the like – in the context of its services, and to accept limitations of liability and other conditions of those third parties on behalf of the Client.

5. The Client shall owe the fee agreed between him and GerritsenTaxLegal for the provision of services. If no explicit fee agreement has been made (yet), the hourly rate applies that GerritsenTaxLegal usually applies for similar assignments. The expenses paid for the benefit of the client are charged separately. All amounts are exclusive of the VAT that GerritsenTaxLegal must charge.

6. Payment must be made within 14 days of the invoice date. If the client does not pay the invoice or does not pay it on time, GerritsenTaxLegal is entitled, without prejudice to its other statutory rights, to claim statutory commercial interest on the outstanding amount from the day on which the invoice has expired.

7. If GerritsenTaxLegal requires an advance before starting or continuing its services, no interest will be due on this.

8. Any liability of GerritsenTaxLegal shall be limited to a maximum of the amount paid out under the professional liability insurance, plus the applicable deductible. The professional liability insurance is held at AIG Europe SA, Netherlands branch. The policy conditions can be inspected on request. If and insofar as the professional liability insurance does not pay out, for whatever reason, the liability will be limited to an amount equal to the total fee claimed in the case in question.

9. Any claim for compensation shall lapse one year after the commencement of the day following the day on which the Client became aware of the damage and of GerritsenTaxLegal as the person liable for it.



10. Any liability for damage caused by third parties, including in particular auxiliary persons and external advisors as referred to in Article 4 above, is excluded.

11. These terms and conditions are subject to change at any time. The Client is only not bound by the change if he indicates in writing that he does not accept the change within four weeks after it has been announced to him.

12. The legal relationship between the client and GerritsenTaxLegal is governed by Dutch law.