

Terms and Conditions Marnan Administratie – en Belastingadvieskantoor

Article 1. Definitions

The terms defined below and capitalized shall have the following meaning in the context of these general terms and conditions:

- a. Accounting Firm: Marnan Administratiekantoor – a firm specializing in administrative and tax consultancy services;
- b. Assignment / Agreement: The engagement agreement whereby the Contractor undertakes to perform specific Work for the Client;
- c. Client: The natural or legal person who has engaged the Contractor to perform the Work;
- d. Contractor: The accounting firm that has accepted the Assignment, namely Marnan Administratiekantoor. Articles 7:404, 7:407(2), and 7:409 of the Dutch Civil Code apply to the agreement entered into between the Client and the Contractor;
- e. Work: All activities to be performed by the Contractor for the benefit of the Client under the Assignment accepted by the Contractor, as well as all tasks resulting from such activities;
- f. Data and/or Information: All data and information required by the Contractor to properly execute the Assignment.

Article 2. Applicability

- 1. These general terms and conditions apply to all offers, assignments, legal relationships, and agreements—regardless of name—under which the Contractor undertakes or will undertake to perform Work for the Client, as well as to all Work arising therefrom.
- 2. Deviations from and additions to these general terms and conditions shall only be valid if expressly agreed in writing, for example, in a written agreement or engagement confirmation.
- 3. In the event of a conflict between the provisions of these general terms and conditions and the engagement confirmation, the provisions of the engagement confirmation shall prevail.
- 4. The applicability of any general terms and conditions of the Client is explicitly rejected by the Contractor.
- 5. The underlying Assignment/Agreement, together with these general terms and conditions, constitutes the entire agreement between the Client and the Contractor with respect to the Work for which the Agreement was concluded. Any prior agreements or proposals between the parties in this regard shall lapse.

Article 3. Client Data

- 1. The Client is obliged to provide all Data and/or Information which the Contractor, in their professional judgment, deems necessary for the proper execution of the Assignment: (a) in the required format, (b) in the required manner, and (c) in a timely fashion. The Contractor shall determine what constitutes the required format, manner, and timeliness.
- 2. The Client warrants the accuracy and reliability of the Data and/or Information provided, even if such data originates from third parties, unless the nature of the Assignment dictates otherwise.
- 3. The Contractor has the right to suspend the execution of the Assignment until the Client has fulfilled the obligations referred to in paragraphs 1 and 2 of this article.
- 4. The Client shall indemnify the Contractor against any damage resulting from inaccurate or incomplete Data and/or Information.

5. Any additional costs and time incurred by the Contractor, as well as any other damage suffered by the Contractor as a result of the Client's failure to provide necessary Data and/or Information correctly, on time, or at all, shall be borne by the Client.
6. Upon request by the Client, the Contractor shall return the original Data and/or Information provided by the Client.

Article 4. Performance of the Assignment

1. The Contractor shall perform the Assignment to the best of their ability and in accordance with applicable legal regulations.
2. The Contractor shall determine the manner in which the Assignment is performed, as described in the 'Engagement Confirmation'.
3. The Contractor is entitled to have the Work performed by a third party designated by the Contractor, or to request assistance from such third party, if the Contractor deems it necessary.

Article 5. Legal and Regulatory Compliance

1. The Client shall fully cooperate with any obligations imposed on the Contractor under applicable laws and regulations.
2. The Client acknowledges that the Contractor may be required, under applicable laws and regulations, including but not limited to:
 - a. report certain transactions, as described in such legislation and regulations, to government-appointed authorities if they come to light during the performance of the Work;
 - b. report suspected fraud in certain situations.
3. The Contractor excludes any liability for damages suffered by the Client resulting from compliance by the Contractor with applicable legal and (professional) regulations.

Article 6. Intellectual Property

1. Execution of the Assignment by the Contractor does not entail a transfer of any intellectual property rights held by the Contractor. All intellectual property rights arising from or related to the performance of the Assignment shall belong to the Contractor.
2. The Client is expressly prohibited from reproducing, disclosing, or commercially exploiting products that embody the intellectual property rights of the Contractor, or that are subject to intellectual property rights to which the Contractor has acquired usage rights—including, but not limited to, computer programs, system designs, methodologies, advice, (template) contracts, templates, macros, and other intellectual creations.
3. The Client may not provide such products to third parties without prior written consent from the Contractor, except for the purpose of obtaining an expert opinion regarding the Contractor's Work. In such cases, the Client must impose the obligations of this article on the third parties engaged.

Article 7. Force Majeure

1. If either party is unable to meet its obligations under the agreement due to force majeure as defined in Article 6:75 of the Dutch Civil Code, the obligations will be suspended until the party can still meet them as originally agreed.
2. In such cases, either party may terminate the agreement in whole or in part with immediate effect and in writing, without any entitlement to compensation.

Article 8. Fees

1. The work performed by the Contractor will be charged to the Client based on time spent and costs incurred.
2. In addition to the fee, expenses incurred by the Contractor and invoices from third parties engaged by the Contractor (if deemed necessary) shall be charged to the Client.
3. The Contractor reserves the right to request an advance payment, as specified in the 'Engagement Confirmation'.
4. If, after entering into the Agreement but before the Assignment is completed, the fees or prices change, the Contractor is entitled to adjust the agreed rate accordingly.
5. The fee, possibly increased by advances and third-party invoices and expenses incurred, will be invoiced quarterly unless otherwise agreed. In such cases, the agreed billing period will apply. VAT will be charged separately if legally required.

Article 9. Payment

1. The Client must pay all amounts due to the Contractor without any deduction, discount, or setoff within 14 days of the invoice date, unless otherwise agreed. The payment date is the date on which the amount is credited to the Contractor's account.
2. If the Client fails to pay within the aforementioned term, or within any agreed-upon term, the Client is automatically in default and the Contractor is entitled to charge statutory interest from that moment.
3. In such case, the Client is also liable for all legal and extrajudicial (collection) costs incurred by the Contractor, not limited to court-awarded costs.
4. If the Assignment was issued jointly, all Clients are jointly and severally liable for payment of the invoice and associated interest and costs.
5. If, in the Contractor's opinion, the Client's financial position or payment behavior warrants it—or if the Client fails to pay an advance or invoice on time—the Contractor may require the Client to provide immediate security in a form to be determined by the Contractor. If the Client fails to do so, the Contractor is entitled to suspend further execution of the agreement, and all amounts owed become immediately due and payable.

Article 10. Deadlines

1. If a deadline is agreed upon for completion of the Assignment, but the Client fails to:
 - (a) make an advance payment, if agreed upon, or
 - (b) provide necessary data/information on time, completely, and in the agreed form and manner, then the parties will discuss a new deadline.
2. Deadlines for completion of the Work are only considered binding ("fatal") if explicitly agreed in writing between the Client and Contractor.

Article 11. Liability and Indemnifications

1. The Contractor is not liable for any damage suffered by the Client due to the provision of incorrect or incomplete information by the Client.
2. The Contractor is not liable for consequential, business, or indirect damages resulting from late, incorrect, or non-performance.
3. The Contractor's liability is limited to direct damages caused by an attributable failure in the performance of the Assignment and is capped at the amount paid by the Contractor's liability insurance, plus any applicable deductible.
4. If the insurance does not provide coverage, the liability is limited to the fee charged for the Assignment.
5. These liability limitations do not apply in cases of intent or willful recklessness by the Contractor.

6. The Client is required to take damage-mitigating measures.
7. The Client indemnifies the Contractor against third-party claims resulting from the Client providing no, incorrect, or incomplete information.
8. The Client indemnifies the Contractor against claims from third parties (including employees and subcontractors) who suffer damage due to the Client's acts or omissions or unsafe conditions at the Client's premises.

Article 12. Termination

1. Both Client and Contractor may terminate the agreement (including interim termination) at any time with due observance of the agreed notice period. If no notice period is agreed, a one-month notice period shall apply. The Client will owe the fee for work performed up to the termination date.
2. Termination must be in writing.
3. For annual contracts, the Assignment is deemed tacitly renewed unless either party terminates in writing before December 1 of that year, unless otherwise agreed in the Assignment.
4. If the Client terminates the agreement, the Contractor is entitled to compensation for proven idle time and any additional costs already incurred, including cancellation costs of third parties.
5. If the Contractor terminates the agreement, the Client is entitled to the Contractor's cooperation in transferring the Work, unless the termination is due to intent or gross negligence by the Client. This cooperation is subject to full payment of outstanding advances or invoices by the Client.

Article 13. Right of Suspension

1. The Contractor may suspend all obligations—including handover of data/information to the Client or third parties—after weighing interests, until all claims on the Client are paid.
2. The above does not apply to unprocessed Client data.

Article 14. Limitation Period

Unless otherwise provided in these general terms, any claims or rights of the Client against the Contractor arising from the Work will lapse one year after the Client became or reasonably could have become aware of such claims or rights. This does not affect the right to file a complaint with the designated complaints body or the Disputes Board.

Article 15. Electronic Communication

1. During execution of the Assignment, communication between the Client and Contractor may take place electronically if requested by the Client.
2. Neither party is liable for any damages arising from the use of electronic communications, including non-delivery, delays, interception, manipulation, virus transmission, or malfunctioning of telecom networks, except in cases of intent or gross negligence.
3. Both parties shall take all reasonable steps to avoid these risks.
4. Data extracts from the sender's systems constitute conclusive evidence of the content and timing of electronic communications unless proven otherwise by the recipient.

Article 16. Governing Law and Jurisdiction

1. This Agreement shall be governed by Dutch law.
2. All disputes shall be submitted to the competent court in the district where the Contractor is established.

Article 17. Salvatory Clause

1. If any provision of these terms or the underlying Agreement is found to be wholly or partly void or unenforceable by law or court ruling, this shall not affect the validity of the remaining provisions.
2. If a provision is invalid due to its scope, it shall automatically apply with the most extensive valid scope possible.
3. The parties may consult to replace such provisions with valid ones that reflect the original intent as closely as possible.