

General terms and conditions Tax & More  
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#### Article 1 - Definitions

1. Tax & More: Tax & More, established in Riel, Chamber of Commerce number 17271645.
2. Customer: the person with whom Tax & More has entered into an agreement.
3. Parties: Tax & More and Customer together.
4. Consumer: a Customer who is also an individual and who acts as a private person.

#### Article 2 - Applicability

1. These terms and conditions apply to all quotations, offers, work, orders, agreements and deliveries of services or products by or on behalf of Tax & More.
2. Tax & More and the Customer may only deviate from these terms and conditions if this has been agreed in writing.
3. Tax & More and the Customer expressly exclude the applicability of the general terms and conditions of the Customer or others.

#### Article 3 - Prices

1. Tax & More uses prices in euros and includes VAT and excludes any other costs such as administration or shipping costs, unless otherwise agreed in writing.
2. Tax & More may always change the prices of its services and products on its website and in other expressions.
3. The price with regard to a service is determined by Tax & More on the basis of the actual hours spent or a fixed price per product.
4. The price is calculated according to the usual hourly rates of Tax & More, applicable for the period in which it performs the work, unless a different hourly rate or a fixed product price has been agreed.
5. When Tax & More and the Client agree on a total amount for the service, this is always a guideline price, unless otherwise agreed in writing.
6. Tax & More may deviate up to 10% from the guideline price.
7. Tax & More must inform the Client in time why a higher price is justified, if the guideline price is going to be more than 10% higher.
8. The Customer may cancel the part of the order that exceeds the target price (increased by 10%) if the target price is more than 10% higher.
9. Tax & More may adjust its prices annually.
10. Tax & More will communicate price adjustments to the Customer prior to their entry into force.
11. The consumer may terminate the agreement with Tax & More if he does not agree with the price increase.

#### Article 4 - Payments and payment terms

1. Tax & More may request a down payment of up to 50% of the agreed amount when entering into the agreement.
2. The Customer must have made a payment in arrears within 14 days after the service has been provided.
3. The payment terms used by Tax & More are fatal payment terms. This means that if the Customer has not paid the agreed amount by the last day of the payment term, he is automatically in default and in breach, without Tax & More having to send the Customer a reminder or put him in default.
4. Tax & More may make a service dependent on immediate payment or demand security for the total amount of the services or products.

#### Article 5 - Consequences of late payment

1. If the Customer does not pay within the agreed term, Tax & More may charge the statutory interest per month for non-commercial transactions and the statutory interest per month for commercial transactions from the day that the Customer is in default, whereby a part of a month is counted as a whole month.
2. If the Customer is in default, he must also pay extrajudicial collection costs and any compensation to Tax & More.
3. The collection costs are calculated on the basis of the Decree on compensation for extrajudicial collection costs.
4. If the Customer does not pay on time, Tax & More may suspend its obligations until the Customer has paid.
5. In the event of liquidation, bankruptcy, attachment or suspension of payment on the part of the Customer, Tax & More's claims on the Customer are immediately due and payable.
6. If the Customer refuses to cooperate with the execution of the agreement by Tax & More, he must still pay the agreed price.

#### Article 6 - Right of withdrawal

1. A consumer may cancel an online purchase within 14 days after purchase without giving any reason. This right of withdrawal does not apply when:
  - the service concerns accommodation, a trip, a restaurant business, transport, a catering order or a form of leisure activity
  - it concerns an emergency repair
  - it concerns betting or lotteries
  - the consumer has waived his right of withdrawal
  - it concerns a service that is fully performed within the cooling-off period with the consent of the Customer and where the Customer has expressly declared that he waives his right of withdrawal
2. The cooling-off period of 14 days in paragraph 1, starts:
  - as soon as the consumer has concluded an agreement for the delivery of a service
  - as soon as the consumer has confirmed that he will purchase digital content via the internet
3. The consumer can make use of his cooling-off period by sending an email with that subject to [mmiler@taxandmore.nl](mailto:mmiler@taxandmore.nl), possibly using the withdrawal form that is available on the Tax & More website, [www.taxandmore.nl](http://www.taxandmore.nl).

#### Article 7 - Right of suspension

1. Unless the Customer is a consumer, he hereby waives the right to suspend the fulfillment of any obligation arising from this agreement.

#### Article 8 - Set-off

1. Unless the Customer is a consumer, he waives his right to set off a debt to Tax & More against a claim on Tax & More.

#### Article 9 - Insurance

1. The Customer must sufficiently insure and keep insured the following items against, among other things, fire, explosion and water damage, and theft:
  - items of Tax & More that are present at the Customer
2. The Customer shall provide the policy of these insurances for inspection at the first request of Tax & More.

#### Article 10 - Warranty

If the Customer and Tax & More have entered into an agreement with a service-providing nature, this only contains an obligation of effort for Tax & More and therefore no obligation of result.

#### Article 11 - Execution of the agreement

1. Tax & More will execute the agreement to the best of its knowledge and ability and in accordance with the requirements of good workmanship.
2. Tax & More may have the agreed services performed in whole or in part by others.
3. The agreement will be executed in consultation and after written agreement and payment of any advance payment by the Client.
4. The Client must ensure that Tax & More can start executing the agreement on time.
5. If the Client does not ensure that Tax & More can start on time, the resulting additional costs will be borne by the Client.

#### Article 12 - Provision of information by the Client

1. The Client will make all information, data and documents that are relevant to the correct execution of the agreement available to Tax & More in a timely manner and in the desired form and manner.
2. The Client guarantees the correctness and completeness of the information, data and documents made available, even if they originate from third parties, unless the nature of the agreement dictates otherwise.
3. When and to the extent that the Client requests this, Tax & More will return the relevant documents.
4. If the Client does not, does not timely or does not properly provide the information, data or documents reasonably requested by Tax & More and the execution of the agreement is delayed as a result, the resulting additional costs and additional hours will be charged to the Client.

#### Article 13 - Duration of service agreement

1. The agreement between Tax & More and the Customer concerning a service or services is entered into for an indefinite period, unless the nature of the agreement dictates otherwise or is otherwise agreed.
2. If the Customer enters into an agreement for a fixed period, it will be tacitly converted into an agreement for an indefinite period after the term has expired, unless one of the parties terminates the agreement with due observance of a notice period of 2 months, whereby the agreement ends automatically.

#### Article 14 - Termination of service for an indefinite period

1. The Customer can terminate an agreement for a service for an indefinite period with a notice period of 2 months.
2. A consumer may terminate an agreement for a service for an indefinite period with a notice period of 1 month.

#### Article 15 - Confidentiality

1. The Customer shall keep all information, in whatever form, that he receives from Tax & More confidential.
2. The same applies to all other information concerning Tax & More of which the Client knows or can reasonably suspect that it is secret or confidential, or of which he can expect that its dissemination could cause damage to Tax & More.
3. The Client shall take all necessary measures to ensure that he keeps the information in paragraphs 1 and 2 secret.
4. The confidentiality obligation described in this article does not apply to information:
  - that was already public before the Client learned of this information or that later became public without this being the result of a breach of the Client's confidentiality obligation
  - that is made public by the Client on the basis of a legal obligation
5. The confidentiality obligation described in this article applies for the duration of the underlying agreement and for a period of 3 years after its expiry.

#### Article 16 - Penalty clause

1. If the Client violates the article on confidentiality or intellectual property, he must pay Tax & More an immediately due penalty for each violation.
2. If the Customer is a consumer, the fine in paragraph 1 is: € 1,000.
3. If the Customer is not a consumer, the fine in paragraph 1 is: € 5,000
4. In addition, the Customer must pay an amount of 5% of the applicable amount in paragraph 2 or 3 for each day that the violation continues.
5. The Customer must pay the fine in paragraph 1 without the need for a notice of default or legal proceedings. Nor does it have to be a case of damage.
6. In addition to the fine in paragraph 1, Tax & More may also claim compensation from the Customer.

#### Article 17 - Indemnification

1. The Customer indemnifies Tax & More against all claims from others related to the products and/or services supplied by Tax & More.

#### Article 18 - Complaints

1. The Customer must investigate a product supplied or service provided by Tax & More as soon as possible for any shortcomings.
2. If a delivered product or service does not meet what the Customer could reasonably expect, the Customer must inform Tax & More of this within 1 month of discovering the shortcoming.
3. A consumer must inform Tax & More of this within 2 months of discovering the shortcoming.
4. The Customer must provide as detailed a description as possible of the shortcoming, so that Tax & More can respond appropriately.
5. The Customer must demonstrate that the complaint relates to an agreement between the Customer and Tax & More.
6. If a complaint concerns ongoing work, the Customer cannot demand that Tax & More perform other work than agreed.

#### Article 19 - Notice of default

1. The Customer must notify Tax & More of any notice of default in writing.
2. The Customer is responsible for ensuring that his notice of default actually reaches Tax & More on time.

#### Article 20 - Liability of Client

1. When Tax & More enters into an agreement with multiple Clients, each of them is jointly and severally liable for fulfilling the agreements in that agreement.

#### Article 21 - Liability of Tax & More

1. Tax & More is only liable for damage suffered by the Client when that damage is caused by intent or deliberate recklessness.
2. When Tax & More is liable for damage, this only applies to direct damage related to the performance of an underlying agreement.
3. Tax & More is not liable for indirect damage, such as consequential damage, lost profit or damage to third parties.
4. When Tax & More is liable, this liability is limited to the amount paid out by a concluded (professional) liability insurance. If no insurance is concluded or no amount of damage is paid out, the liability is limited to the (part of the) invoice amount to which the liability relates.
5. All images, photos, colours, drawings, descriptions on the website or in a catalogue are only indicative and cannot lead to any compensation, dissolution or suspension.

#### Article 22 - Expiry period

1. Any right of the Customer to compensation from Tax & More expires 12 months after the event from which the liability directly or indirectly arises. This does not exclude the provisions of article 6:89 BW.

#### Article 23 - Dissolution

1. The Customer may cancel the agreement if Tax & More is culpably in breach of its obligations, unless this breach does not justify dissolution due to its special nature or minor significance.  
2. If compliance with the obligations by Tax & More is still possible, dissolution can only take place after Tax & More is in default. 3. Tax & More may cancel the agreement with the Customer if the Customer does not fully or timely fulfil its obligations under the agreement, or if Tax & More has become aware of circumstances that give it good reason to assume that the Customer will not fulfil its obligations.

#### Article 24 - Force Majeure

1. In addition to Article 6:75 of the Dutch Civil Code, a shortcoming of Tax & More by the Customer cannot be attributed to Tax & More if there is force majeure. 2. The force majeure situation in paragraph 1 also includes:

- an emergency such as a civil war or natural disaster
- default or force majeure of suppliers, deliverers or others
- power, electricity, internet, computer or telecom disruptions
- computer viruses
- strikes
- government measures
- transport problems
- bad weather conditions
- work stoppages

3. If a force majeure situation occurs as a result of which Tax & More cannot fulfil 1 or more obligations to the Customer, those obligations will be suspended until Tax & More can fulfil them.

4. From the moment that a force majeure situation has lasted for at least 30 calendar days, both the Customer and Tax & More may cancel the agreement in writing in its entirety or in part.

5. Tax & More does not have to pay compensation to the Customer in a force majeure situation, even if Tax & More benefits from it.

#### Article 25 - Amendment of agreement

1. If it is necessary to amend a concluded agreement for its implementation, the Customer and Tax & More can amend the agreement.

#### Article 26 - Amendment of general terms and conditions

1. Tax & More may amend these general terms and conditions.

2. Tax & More may always implement amendments of minor importance.

3. Tax & More will discuss major amendments with the Customer in advance as much as possible.

4. A consumer may terminate the underlying agreement in the event of a major amendment to the general terms and conditions.

#### Article 27 - Transfer of rights

1. The Customer cannot transfer any rights under an agreement with Tax & More to others without the written consent of Tax & More.

2. This provision applies as a clause with property law effect as in article 3:83 paragraph 2 BW.

Article 28 - Consequences of nullity or voidability

1. If 1 or more provisions of these general terms and conditions prove to be null and void or voidable, this will not affect the other provisions of these terms and conditions.
2. A provision that is null and void or voidable will in that case be replaced by a provision that comes closest to what Tax & More had in mind when drawing up the terms and conditions on that point.

Article 29 - Applicable law and competent court

1. Dutch law applies to these general terms and conditions and every underlying agreement between the Customer and Tax & More.
2. The judge in the district of the place of business of Tax & More has exclusive jurisdiction to hear any disputes between the Customer and Tax & More, unless the law provides otherwise.

Drawn up on October 8, 2024.