

CONDITIONS

ARTICLE 1 - Scope

1.1. Present general conditions apply to each performance of SANSEN INTERNATIONAL TAX LAWYERS BV (hereafter: SITL) to a client, except when agreed otherwise in writing between SITL and the client, in which event present general conditions only apply to the extent they do not differ from what has been stipulated in such agreement.

1.2. Present general conditions have force of law in the relation between SITL and the client and are deemed to be accepted by the client if he has made no objections within a reasonable term upon their receipt. Acceptance of present general conditions may be inferred from amongst other things, however not exclusively, a normal continuation of performances by SITL without opposition of the client within a reasonable term.

1.3. All orders of clients are considered to be given to and to be executed exclusively by SITL, even when it is the express or assumed intention that a particular person executes an order.

ARTICLE 2 – Alternative dispute resolution

2.1. Further information on adapted dispute resolution methods can be found on the website of the Flemish Bar Association: <https://www.ordevanvlaamsebalies.be/nl/alternatieve-minnelijke-geschillenoplossing>.

For the sake of completeness, we would also like to inform you that when proceedings are initiated before the court, the court may question the parties at the introductory hearing about the way in which they tried to resolve the dispute amicably prior to the legal proceedings (article 730/1, §2 Judicial Code). It is also possible for the court to order your personal appearance in this regard. Moreover, the court itself may order mediation in certain circumstances.

ARTICLE 3 – Information and processing of personal data

3.1. SITL will promptly inform the client about the execution of the assignment and the progress of the case. The client will punctually and throughout the duration of the order, if requested by SITL, provide SITL with all useful information, including the correct invoicing details of the legal entity and/or natural person with respect to whom the invoice must be drawn up at the client's request. Moreover, SITL reserves the right to recover from the customer any tax recourse that is enforced by the administrative or judicial authorities against SITL as a result of incorrect billing data.

The client will give SITL explicit consent to process said information and, where applicable, the personal data, data regarding criminal judgments and criminally punishable acts, and the specific categories of personal data that could be included therein, for one or more specific purposes as described in the engagement letter. SITL also has the right to process said information with a view to his rightful interests or those of third parties, the exercise of the fundamental right to freedom of expression or information and/or the establishment, exercise, or justification of a legal claim.

3.2. The client accepts that SITL will have to comply with its statutory reporting obligations imposed by the European Directive 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.

3.3. The client has the right to make a request to SITL to access, rectify, erase, or transmit his or her personal data or to request to withdraw his or her consent or file an objection to the processing of his or her personal data. SITL undertakes to respond to the client's request with a reasoned answer within a period of one (1) month. Depending on the complexity of the request(s) and the number of requests, the period may be further extended, if necessary, by two (2) months. This answer should indicate in a reasoned manner why SITL accedes/does not accede to the client's request(s).

SITL reserves the right, where necessary, to charge a reasonable fee in respect of the administrative costs that may be involved in acceding to the request(s). If the client is of the opinion that SITL has acted unlawfully in processing personal data or has not or has insufficiently fulfilled the request(s) addressed to SITL, the client may file a complaint with the national data protection authority. This can be done via the following contact information:

Privacy Commission
Drukpersstraat 35, 1000 Brussels
+32 (0)2 274 48 00
+32 (0)2 274 48 35
commission@privacycommission.be

ARTICLE 4 – Calling on the services of third parties

4.1. Beyond the usual tasks performed at the law firm, the client agrees that SITL, under the latter's responsibility, may call upon the services of other lawyers to perform specific tasks as part of the performance of its assignment.

4.2. If it is necessary for the performance of the assignment to call upon the services of a bailiff or a translator, the client shall leave the choice thereof to SITL.

4.3. SITL will only call upon the services of other third parties, such as notaries, experts, or accountants, to be chosen in consultation with the client, with the express consent of the client.

ARTICLE 5 – Third-party remuneration

5.1. SITL shall pass on to the client as soon as possible all amounts that he receives on behalf of the client. If SITL is unable to pass an amount on immediately, he shall notify the client of the amount received and inform him or her of the reasons why the amount is not being passed on.

5.2. SITL may withhold certain sums from the amounts received on behalf of his client to cover outstanding advances or statements of costs and fees. He shall inform the client of this in writing. This clause is without prejudice to the client's right to dispute SITL's statements of fees and to claim the payment of the sums withheld. The fact that SITL withholds amounts on outstanding advances or statements of costs and fees does not in any way alter the client's obligation to pay the VAT due on them, and to do so via one or more separate payments to SITL to the extent that the third-party funds in question would be insufficient to cover the full amount of VAT due.

5.3. SITL shall immediately forward all amounts received from the client on behalf of third parties to those third parties.

ARTICLE 6 – Fees and costs

6.1. Fees are charged at the hourly rate. The standard hourly rates are available on request. In accordance with the guidelines of the Antwerp Bar Association, the lawyer/SITL is entitled to freely determine the fee. This includes the option for the lawyer/SITL to be remunerated according to the value of the case, in accordance with the guidelines of the Antwerp Bar Association.

6.2. Legal costs and expenses are the costs that SITL has had to pay in advance to third parties, such as the bailiff, the registry, translators, and public institutions. These costs will be reported precisely and in detail in the statement of costs and fees.

6.3. Displacements made will be charged at half our total time spent at the usual hourly rate.

6.4. SITL may, before the start of the assignment and in the course of handling the case, request one or more advance payments. An advance payment is the flat rate amount that the client pays SITL prior to a detailed statement of costs and fees. In accordance with marginal 93 of the circular AAFisc No. 47/2013 (E.T. No. 0124.411) dated 20 November 2013, 50% of any advances will be considered to relate to costs that may be charged outside the standard for levying the VAT.

In the final statement of costs and fees, the advances will be deducted from the total amount. An offsetting of the VAT will then take place (in plus or minus) on the advanced costs, in accordance with the provision of marginal 93, paragraph 2 of the aforementioned circular of 20 November 2013.

If warranted, SITL may ask the client to pay a provision as meant in section 10 of administrative decision E.T. 125.682/3 dated 18 April 2014 issued by the VAT administration. Provided the four conditions set out therein are met, no VAT will be charged on such a provision as long as and to the extent that the provision is not applied by SITL to cover all or part of his statement of costs and fees.

If the client does not agree with the requested advance or the final statement, he or she must object thereto within fifteen days of receipt.

6.5. Fees are due for any service provided, including the first meeting unless otherwise agreed, and are registered at the applicable hourly rates.

6.6. Unless explicitly otherwise stipulated, fees due by the client for services or advance payments shall be paid no later than fifteen (15) days following the issue date of the advance invoice or statement of fees related to the services of SITL.

6.7. SITL is recognised under the SME portfolio (<https://www.vlaio.be/en/subsidies/sme-e-wallet>). Clients wishing to make use of the SME portfolio must apply for it and inform SITL in good time. SITL will assess to the best of its ability whether the services provided qualify but can in no way be held responsible in the event of a refusal or retroactive adjustment of any intervention via the SME portfolio system.

ARTICLE 7 – Late payment

7.1. In the event of a late payment, the client shall be due a late-payment interest of 0.8% per month, after having been declared in default by SITL, informing the client that such a late-payment interest will be charged. In case of a registered notice of default or a judicial collection, the amount due with interest shall be increased by a lump-sum additional fee of ten per cent (10%) of the amount due, on the understanding that the increase will not amount to less than €250.00 or more than €2,500.00. In the event the client does not pay within the payment term, SITL may suspend its services, after notifying the client thereof, without being liable for any resulting damages.

ARTICLE 8 – Professional liability

8.1. SITL has subscribed a professional liability insurance to cover its possible professional liability, as well as that of its partners, each lawyer, associate or trainee, acting in the framework of a cooperation agreement with SITL.

8.2. The liability of SITL vis-à-vis the client, as well as that of its partners, each lawyer, associate or trainee, in connection with performances in the framework of the cooperation with SITL, shall always be limited to the amount covered by SITL's professional liability insurance, i.e. €10,000,000 (first, second and third grade coverage).

8.3. If the professional liability insurer does not cover the damage, without fault on the part of the lawyer, compensation on the grounds

of a professional error by the lawyer will be limited in principal sum, costs and interest to an amount of €25,000.

8.4. In any event, any right to indemnity expires if the relevant claim is not brought before a competent court within one year after the facts on which it is based have, or ought reasonably to have, become known to the client.

ARTICLE 9 – Termination of the agreement

9.1. The client can terminate the agreement at any time by notifying SITL in writing. SITL will send the final statement of costs and fees to the client, taking into account its services provided until the termination of the agreement. SITL may not claim any compensation for damages.

9.2. SITL will return the documents of the case to the client upon first request.

9.3. SITL can terminate the agreement at any time by notifying the client in writing. For purposes of determining the moment when SITL stops providing services, SITL must take into account the client's possibility to obtain the requisite services of another lawyer in a timely manner.

ARTICLE 10 – Applicable law and legal disputes

10.1. These general conditions and the relation between SITL and the client are governed by Belgian law and, to the extent applicable, by and in accordance with the deontological rules issued by the Antwerp Bar Association.

10.2. Dispute resolution

SITL is subject to the regulation on out-of-court settlement of disputes provided for in Book XVI CEL. In accordance with Title 2 of Book XVI CEL, in connection with a contract already concluded, a grievance can be filed directly with, or information can be obtained from our complaints department.

In accordance with Title 4 of Book XVI CEL, applications or complaints may also be submitted to the Ombudsman service for consumer disputes relating to the legal profession (OCA), the qualified entity competent for the extrajudicial settlement of disputes between consumers and lawyers. The OCA is included in the list of qualified entities that can be consulted on the website of the FPS Economy, SMEs, the Self-employed and Energy.

The OCA has jurisdiction over complaints relating to the lawyer's services. Complaints are preferably submitted online using the electronic complaint form available at <http://oca.ligeca.be/en/>. Additional details of the OCA can be accessed through this link.

The OCA is located at Staatsbladstraat 8, 1000 Brussels and can be reached at the e-mail address oca@ligeca.be.

Sansen International Tax Lawyers BV is also subject to extrajudicial dispute resolution, stipulated in the Code of Ethics for Lawyers and, if applicable, regulations of the Bar Association. You can obtain more information on the characteristics and conditions of application of this regulation at

<https://www.ordevanvlaamsebalies.be/nl/kennisbank/deontologie/codex-deontologie-voor-advocaten/deel-viii-geschillenregeling>.

All possible disputes in connection with the relationship between SITL and the client or with these general terms and conditions will be exclusively settled before the courts of the judicial district of Antwerp, and, if applicable, before the bodies of the Antwerp Bar Association.