

TERMS AND CONDITIONS

ARTICLE 1. DEFINITIONS

The definitions included in these General Terms & Conditions are described below:

Client	Any natural person (consumer) or legal entity (business client) who engages the services of Service Provider.
Service Provider	Expat Service B.V., registered with the Dutch Chamber of Commerce under number 80399673.
Agreement	Any agreement between Client and Service Provider relating to the provision of services.
Services	Tax compliance services, tax advisory services, correspondence services and related activities provided by Service Provider.
Public Website	The publicly accessible website: www.expatservice.nl .
Consumer Client	A natural person acting outside a professional or business capacity.
Business Client	A legal entity or natural person acting in a professional or business capacity.

ARTICLE 2. APPLICABILITY

- 2.1. These General Terms & Conditions apply to all offers, agreements and services provided by Service Provider.
- 2.2. Deviations are only valid if agreed in writing.
- 2.3. If any provision is invalid or unenforceable, the remaining provisions remain fully effective.

ARTICLE 3. NATURE OF THE SERVICES

- 3.1. Services are performed solely on the basis of information supplied by Client.
- 3.2. All Services are performed on a best-efforts basis (“inspanningsverbintenis”), unless explicitly agreed otherwise in writing.
- 3.3. No guarantee is given regarding tax outcomes or acceptance of tax positions by the Dutch Tax Office.
- 3.4. Client remains fully responsible for compliance with tax laws.

ARTICLE 4. CLIENT OBLIGATIONS

- 4.1. Client guarantees that all information and documentation provided is accurate, complete and timely.
- 4.2. Client is responsible for consequences arising from incorrect, incomplete or late information.
- 4.3. Client must review and approve tax returns before filing.
- 4.4. Penalties, interest or additional assessments imposed by tax authorities remain Client’s responsibility, except in cases of intent or gross negligence of Service Provider.

ARTICLE 5. FEES AND PAYMENT

5.1 *Payment Method*

- a. All services provided by Service Provider are subject to advance payment.
- b. Payments must be made through the online client portal available at **app.expatservice.nl** with third party payment providers such as Mollie.
- c. The Agreement is only concluded and services will only commence after full payment has been received through the portal.

5.2 *Payment Terms*

- a. All invoices must be paid in full prior to the commencement of the Services.
- b. If payment is not completed, Service Provider is under no obligation to perform any Services.
- c. Service Provider reserves the right to suspend or refuse services in case of non-payment.

5.3 *Refund Policy*

- a. All payments are non-refundable once Service Provider has commenced performance of the Services, unless mandatory consumer law provides otherwise.
- b. In the event of cancellation by the Client before commencement of the Services, Service Provider may deduct reasonable administrative costs.
- c. A **no-show** for a scheduled advisory talk, consultation or appointment does not entitle the Client to any refund, rescheduling or credit, unless Service Provider expressly agrees otherwise in writing.
- d. If the Client fails to provide requested information, documentation or responses necessary for the performance of the Services within a reasonable timeframe, this shall not give rise to any right to refund.
- e. Non-cooperation, delayed communication or inactivity on the part of the Client does not suspend the Agreement and does not create any entitlement to reimbursement of fees already paid.

5.4 *Default*

- a. If any outstanding amount remains unpaid after services have commenced upon explicit written agreement, statutory interest and collection costs may be charged.
- b. Extrajudicial collection costs amount to at least 15% of the outstanding amount, with a minimum of €250.

ARTICLE 6. CHANGES TO CHARGES

Service Provider reserves the right to alter its fee or charge. Service Provider will inform the client at least one month in advance of any changes in charges.

ARTICLE 7. TAX AND ADVISORY SERVICES

- 7.1. Services are based exclusively on information provided by Client.
- 7.2. Service Provider is not liable for consequences arising from changes in legislation, reinterpretations, or decisions by tax authorities.
- 7.3. Calculations and projections are indicative only.
- 7.4. Services may be suspended if required documentation is not provided.

ARTICLE 8. AUTHORIZATION TOWARD THE DUTCH TAX OFFICE

Client authorizes Service Provider to communicate with the Dutch Tax Office and perform acts necessary for tax filings. Client remains responsible for responses to authorities.

ARTICLE 9. LIMITATION OF LIABILITY AND ADVISORY DISCLAIMER

9.1. Advice is based on information provided, applicable legislation and publicly available data at the time of advising.

9.2. No guarantee is given regarding tax positions, benefits, objections or assessments.

9.3. Service Provider does not guarantee:

- *acceptance of a tax position*
- *granting of tax benefits*
- *success of objections or appeals*
- *absence of reassessment*

Final authority rests with the Dutch Tax Office.

9.4. Tax law is subject to interpretation.

9.5. Differences in professional opinion or interpretation do not constitute professional error, unless the advice provided was manifestly unreasonable at the time it was given.

9.6. The mere fact that the Dutch Tax Office takes a different position does not in itself establish liability.

9.7. Service Provider's total liability, whether arising from contract, tort, professional error or otherwise, is limited to:

- the amount paid by the Client for the specific service in the 12 months preceding the event giving rise to liability, with an absolute maximum of:
 - a. € 2,500 for Consumer Clients
 - b. € 5,000 for Business Clients

9.8. Service Provider shall never be liable for:

- *indirect or consequential damages*
- *loss of profit*
- *reputational damage*
- *missed tax benefits*
- *business interruption*
- *penalties or interest imposed by tax authorities*
- *damages resulting from reliance on projections*

9.9. Client acknowledges that:

- *tax legislation may change retroactively*
- *interpretations may differ*
- *tax risk assessments inherently involve uncertainty*

Client remains responsible for final decisions taken based on advisory input.

9.10. Client must:

- *notify Service Provider in writing without undue delay upon discovering an alleged error*
- *allow Service Provider the opportunity to remedy the issue*
- *take reasonable steps to mitigate damages*

- 9.11. Any claim must be submitted in writing:
- *within 6 months after discovery*
 - *and no later than 12 months after the relevant service*

After this period, any right to claim expires.

- 9.12. All liability limitations survive termination of the Agreement.

ARTICLE 10. RIGHT OF WITHDRAWAL (CONSUMER CLIENTS)

- 10.1. Consumer Clients have a 14-day withdrawal right unless an exception applies.
- 10.2. Client expressly agrees to immediate commencement of Services.
- 10.3. The withdrawal right expires once Services are fully performed.
- 10.4. If performance has started within the withdrawal period, a proportionate fee is owed.

ARTICLE 11. FORCE MAJEURE

- 11.1. Service Provider is not liable for failure due to circumstances beyond reasonable control, including system failures, cyber incidents, governmental measures or illness. Obligations are suspended during force majeure.
- 11.2. Force majeure includes, but is not limited to:
- *failure or disruption of the Dutch Tax Office systems*
 - *internet or portal outages*
 - *cyber incidents or hacking*
 - *governmental measures*
 - *illness of key personnel*
 - *power failures*
 - *pandemics*
 - *strikes*
 - *third-party service provider failures*
- 11.3. During force majeure, obligations of Service Provider are suspended.
- 11.4. If force majeure lasts longer than thirty (30) days, either party may terminate the Agreement without liability.

ARTICLE 12. COMPLAINT PROCEDURE

Complaints must be submitted within 14 days after discovery. Service Provider must be given opportunity to remedy before legal action.

ARTICLE 13. AML / Wwft COMPLIANCE

- 13.1. Service Provider complies with Wwft obligations.
- 13.2. Client must provide required identification.
- 13.3. Services may be suspended or terminated for non-compliance.
- 13.4. Reporting to authorities may occur without Client notification if required by law.

ARTICLE 14. INTELLECTUAL PROPERTY

All advisory materials remain property of Service Provider. Use is limited to personal or internal purposes.

ARTICLE 15. DATA PROTECTION AND CYBER RISKS

- 15.1. Service Provider complies with the General Data Protection Regulation (GDPR / AVG) and applies appropriate technical and organizational measures to protect personal data.
- 15.2. Client acknowledges that electronic communication, online portals and digital data storage involve inherent security risks.
- 15.3. Service Provider shall not be liable for damages resulting from cyber incidents, hacking, ransomware attacks, data breaches, unauthorized access, system intrusions, third-party service provider failures or other cyber-related events, unless such damage is caused by intent or gross negligence on the part of Service Provider.
- 15.4. Service Provider shall not be liable for any loss, corruption, destruction or unavailability of Client data resulting from a cyber attack or other external security incident beyond its reasonable control.

ARTICLE 16. WEBSITE USE

Website content remains property of Service Provider and may not be reproduced without consent.

ARTICLE 17. INDEMNIFICATION

Client indemnifies Service Provider for claims arising from incorrect information, violation of third-party rights or misuse.

ARTICLE 18. DURATION AND TERMINATION

Agreements are concluded for an indefinite period unless otherwise agreed. Immediate termination is possible in case of insolvency or structural non-payment.

ARTICLE 19. APPLICABLE LAW AND JURISDICTION

- 19.1. Dutch law applies.
- 19.2. Disputes shall be submitted to the competent court of the District Court Oost-Brabant.

ARTICLE 20. AMENDMENTS

Service Provider may amend these Terms & Conditions. Updated versions apply upon publication unless stated otherwise.