



## General Terms and Conditions

These general terms and conditions are used by EJP Holding B.V., EJP Belastingadviseurs B.V., EJP Accountants B.V., EJP Services B.V., EJP Audit B.V. and EJP Utrecht B.V., with registered office and principal place of business in 's-Hertogenbosch. These general terms and conditions have been lodged with the District Court East-Brabant, location 's-Hertogenbosch under number 28/2018 and can be viewed at [www.ejp.nl](http://www.ejp.nl).

### 1. Definitions

In these General Terms and Conditions, the following terms are defined as stated below:

*EJP*: EJP Holding B.V., its legal successor(s) and/or the (legal) persons it has appointed, as well as group companies belonging to this company (EJP Belastingadviseurs B.V., EJP Accountants B.V., EJP Services B.V., EJP Audit B.V., EJP Utrecht B.V.), within the meaning of article 24b, Book 2 of the Dutch Civil Code.

*Client*: any (legal) person that places an order with EJP.

### 2. Applicability

- 2.1 These general terms and conditions apply to all engagements placed with EJP.
- 2.2 Notwithstanding the above, these general terms and conditions are also stipulated for the benefit of all third parties that are engaged, whether in employment or otherwise, in the performance of an engagement or that is or may be liable in connection therewith.
- 2.3 The applicability of any general (purchase) terms and conditions of a Client is excluded.
- 2.4 If any or more provision(s) of these general terms and conditions is or are invalid or nullified, or become invalid or nullified, the remaining provisions of the general terms and conditions shall remain in full force. In that case, the parties shall be required to replace the invalid or nullified provision by consultation, taking account of the purpose of the invalid or nullified provision to the maximum extent possible.
- 2.5 These general terms and conditions are available in both Dutch and English. The Dutch text shall prevail in the event of a difference in interpretation between the two versions.
- 2.6 Derogations from – or additions to – these general terms and conditions or an agreement to which they may apply, may only be agreed in writing.
- 2.7 In the event of any conflict between these general terms and conditions and a signed quotation or a confirmation of order between EJP and the Client, the provisions of the signed quotation or confirmation of order shall prevail.



### **3. Engagement**

- 3.1 The engagement shall take effect after the Client has signed the quotation or the confirmation of order, or in case the Client has asked EJP to start the execution of the engagement.
- 3.2 EJP will carry out the engagement with due observance of applicable professional regulations (such as Code of Ethics for Professional Accountants (Dutch VGBA rules)) and applicable (inter) national laws and regulations, such as, but not exhaustively, the Money Laundering and Terrorist Financing Act (Wwft).
- 3.3 The Client warrants that it provides EJP – on request or otherwise – with all information and documents of which it knows or may reasonably suspect that this is or may be of importance to the performance of the engagement. The Client guarantees the correctness and authenticity of the information and documents provided by or on its behalf.
- 3.4 EJP shall at all times be authorized and entitled to outsource the full or partial performance of the engagement to third parties. EJP is authorized to accept on behalf of the Client conditions applicable to the relationship between itself and the third party or which are stipulated by the third party.
- 3.5 EJP shall provide all services to the best of its knowledge and ability, and in accordance with professional standards. EJP shall only accept best efforts obligations and never result-based obligations.
- 3.6 The delivery times specified by EJP do not constitute a deadline. Exceeding these gives no entitlement to compensation.
- 3.7 The intellectual property rights in respect of all works produced by EJP shall at all times remain its property. EJP shall at all times be entitled to state its name on or with the work it produced.
- 3.8 The performance of the orders issued shall solely be carried out for the benefit of the Client. Except with express written consent of EJP, no party other than the Client may rely on the results of the work carried out for the Client or the performance thereof and they may not derive any rights therefrom.

### **4. Fees and Payments**

- 4.1 The client owes EJP a fee as well as a compensation for costs incurred, also for any third parties engaged. The hourly rates / (half-) day fees/subscriptions are adjusted periodically, usually per calendar year.
- 4.2 The rates (hours x rate, (half-)day fees/subscriptions) specified in offers and order confirmations are, unless otherwise stated, in euros, excluding VAT, excluding travel, accommodation and other expenses.



- 4.3 EJP shall at all times be entitled to charge advances and/or require security for the payment of its claims and to suspend the fulfilment of its obligation until the Client has paid such advances or has furnished the requested security. If the Client fails to pay such an advance or to furnish security, EJP shall be entitled to terminate the agreement. All damages sustained by EJP resulting from this suspension and/or termination shall be reimbursed by the Client.
- 4.4 EJP will invoice the Client for the fees it is entitled to usually monthly in arrears. The (half-)day fees and subscriptions are invoiced monthly in advance and/or collected automatically.
- 4.5 Unless otherwise agreed in writing, payment must be made within fourteen (14) days after the invoice date, failing which the Client shall be legally in default. The Client is not entitled to suspension or setoff. Complaints about or objections to any amounts charged shall not suspend the obligation to pay.
- 4.6 The claim of payment of all amounts due to EJP is immediately due and payable if and as soon as the Client is in default in respect of EJP, if and as soon as the Client fully or partially ceases activity or disposes of the company in any way, is declared bankrupt, applies for a suspension of payment, the Debt Rescheduling Natural Persons Act (WSNP) has been declared applicable, (part of) his property is seized, and when (part of) his assets are put under administration or the Client otherwise has lost the power to dispose of its assets or part thereof, and furthermore when the Client – if it is a general partnership or private limited company – is in liquidation or is dissolved.
- 4.7 All judicial and extrajudicial (collection) costs that we incur in connection with the failure of the Client to comply with its (payment) obligations shall be for the account of the Client. From the moment of default, the Client must also pay the legal (trade) interest on the outstanding amounts to EJP.

## **5. Privacy and confidentiality**

- 5.1 Unless any provision in the applicable national or international legislation and regulations, including professional rules and regulations, requires EJP to disclose information, or EJP or persons working for EJP act in legal proceedings in which this information may be of importance, EJP and the persons assigned by EJP shall neither disclose confidential information and personal data nor provide such information to third parties, other than those referred to in this article. When undertaking our work EJP will act in accordance with the General Data Protection Regulation (GDPR).
- 5.2 The Client agrees, within the scope of the engagement commissioned from the Client to EJP, compliance with statutory obligations to which EJP is subject, that EJP will process confidential and personal data concerning the Client and/or persons (formerly) working for, or affiliated with the Client, clients or third parties from the Client, including sharing this information with: (1) persons and parties involved in the execution of the engagement, (2) subcontractors and IT-service providers, and (3) insurers, or legal or financial advisors from EJP.



- 5.3 We shall take appropriate measures in order to protect the confidential information and personal data, and shall inform any third parties and employees that we engage of the confidential nature of the information.
- 5.4 We shall process personal data in accordance with the applicable national or international legislation and regulations, including professional rules and regulations, in the field of protection of personal data (GDPR).
- 5.5 The parties shall impose their obligations under this article on any third parties that they engage.

## **6. Complaints**

- 6.1 Complaints regarding invoices must be submitted in writing, accompanied by a statement of reasons, to EJP within fourteen (14) days after the invoice date, failing which the rights of the Client in this regard shall lapse.

## **7. Liability**

- 7.1 Without prejudice to the other exonerations included in these general terms and conditions, and except in cases of deliberate intent or willful recklessness, any liability of EJP towards the Client, irrespective of the basis for liability, shall be limited to the amount the liability insurer of EJP pays in such a case, plus the amount of the deductible. EJP is insured for liability for the amounts and conditions customary within the industry. A copy of the policy will be provided upon request.
- 7.2 If the liability insurance of EJP in any particular case, for whatever reason, does not provide a claim for cover, or the relevant damage is not covered by insurance, the liability of EJP shall be limited to the amount invoiced by EJP to the Client within the scope of the relevant engagement during the last twelve calendar months in which work was performed in respect of the relevant engagement.
- 7.3 EJP shall never be liable for trading loss, consequential or indirect damage.
- 7.4 Without prejudice to the provisions of article 6 of these general terms and conditions in respect of complaints, any claim for damages against EJP will lapse, except those recognized by EJP and in case of deliberate intent and/or willful recklessness, after a period of three (3) months after the Client has discovered or reasonably should have discovered the damage, and in any case after expiry of a period of twelve (12) months after the work was performed by EJP.
- 7.5 The Client will indemnify EJP against any claims made by third parties for damages incurred in the performance of an engagement for the Client, for which EJP is not liable pursuant to the provisions of this article 7.
- 7.6 Notwithstanding the above, conditions that limit, exclude or establish liability that may be enforced against EJP by third parties may also be enforced against the Client by EJP. The Client may, if and in so far as EJP has engaged third parties in the performance of the engagement, never assert more rights towards EJP than the rights EJP may assert towards said third parties.



## **8. Third-party clause**

8.1 The provisions of these general terms and conditions do not merely apply for the benefit of EJP, but also for the benefit of the (legal) persons who are/were employed or engaged by EJP for the performance of any engagement. Said (legal) persons and their successors under universal title may at all times rely on this irrevocable third-party clause, stipulated for their benefit.

## **9. Applicable law and competent court**

9.1 All engagements and agreements to which these general terms and conditions apply, as well as any disputes arising therefrom, shall be governed by Dutch law.

9.2 Disputes will always be submitted to the jurisdiction of the competent District Court of East Brabant, location 's-Hertogenbosch.