

## ***SPECIFIC TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES BY TAX ADVISERS***

### ***Article 1      Application***

1. The present specific terms and conditions shall apply to all agreements entered into by the contractor within the framework of the execution of activities in the capacity as tax adviser, and shall be implemented by a tax adviser who carries out activities for, at or on behalf of the contractor for the other party.
2. With respect to the explanation of the agreement, the order confirmation shall prevail, then the specific terms and conditions and finally the general terms and conditions.
3. Supplementary to the general terms and conditions of Lodder/Dales and its affiliated entities (hereinafter 'general terms and conditions'), the activities carried out by virtue of the professional practice by tax advisers shall concern: all activities ordered or those who are carried out or have to be carried out by the contractor by any other virtue, including, but not limited to:
  - giving advice on problems of a tax law and/or a general legal nature;
  - taking care of tax returns
  - handling petitions, notices of objection and appeals;
  - acting as the authorised representative in legal proceedings,all of the above in the broadest sense of the word and in any case including the activities as referred to in the order confirmation.

### ***Article 2      Documents***

1. Documents shall be understood to be: all goods made available by the contractor, including records or data carriers as well as all goods manufactured by the contractor within the framework of the execution of the activities including records or data carriers.
2. The other party shall be under the obligation to make all data and documents available to the contractor that are necessary in the opinion of the contractor to carry out the activities in the proper manner, in the desired form and in the desired manner.
3. The contractor shall have the right to suspend the execution of the agreement up to the moment the customer has complied with the obligation set out in the previous section.
4. If and in so far as the other party so requests, the documents made available by it will be returned to it.

### ***Article 3      Rules of Conduct and Professional Code***

The contractor shall execute the order in accordance with the Professional Practice Regulations of the "De Nederlandse Federatie van Belastingadviseurs" (Dutch Association of Tax Advisers) in 's Gravenhage (The Hague), i.e. the rules of conduct and the professional code as referred to in the general terms and conditions.

### ***Article 4      Cancellation***

1. The other party and the contractor can cancel the agreement at all times. The other party shall have to be notified of the cancellation in writing.
2. If and in so far as the agreement is terminated through cancellation, he shall be under the obligation to communicate to the other party what the reasons for the cancellation are

and to do all and everything in the interest of the other party that is required by the circumstances.

**Article 5      *Disciplinary and Arbitration Proceedings***

The other party shall be at liberty to follow the course of the proceedings of the “De Nederlandse Vereniging van Ondernemersrecht Adviseurs” (Dutch Association of Entrepreneurial Law Advisers).

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The general terms and conditions of Lodder/Dales and its affiliated entities have been deposited at the court registry of the Court in Zutphen under file number 5/2007.

Upon request, copies of said general terms and conditions as well as of the specific terms and conditions for service providers of Lodder/Dales and its affiliated entities shall be made available free of charge. Copies of the applicable rules of conduct and professional code of our service providers can also be obtained at our offices. Applications can be sent to one of the secretariats of our organisation in your vicinity, or can be addressed to the company secretariat of Lodder & Co, Postbus (P.O. Box) 13, 6900 AA Zevenaar (tel.: 0316-582600; fax: 0316-582601) or by e-mail: [info@lodder.com](mailto:info@lodder.com)