

# **GENERAL TERMS AND CONDITIONS – PSM Consultancy B.V.**

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## **Article 1. Definition**

1. PSM Consultancy B.V.
2. Established at Robert Kochlaan 6, 3451 EH Vleuten, Chamber of Commerce no. 85400572
3. Client:  
The part with which PSM Consultancy B.V. has entered into a contract.
4. Parties:  
PSM Consultancy B.V. and the Client.
5. Work:
6. The service provision work, through which PSM Consultancy B.V. is obliged to the Client to perform a certain service.
7. Services:
8. Services contracted by the Client to the company, which may include preparing income tax and VAT returns for individuals or companies (Eenmanszaak or Vof), acting as authorized in tax processes, advising and carrying out procedures in tax areas or any another service that can be considered relevant to perform in relation to the previous one.
9. Documents:  
All the information or data that the Client makes available to PSM Consultancy B.V., whether or not they are contained in material or digital media such as paper, USB, hard drives, email, information on the PSM Consultancy B.V. platform, whether or not are placed with third parties, as well as all data produced or collected by PSM Consultancy B.V., in the context of the execution of the Work.

## **Article 2. Applicability**

1. These terms and conditions will apply to all quotes, offers, activities, orders, agreements, legal relationships and deliveries of services by or on behalf of the company.
2. The parties may only deviate from these conditions if they have explicitly agreed to this in writing.
3. The parties expressly exclude the application of complementary and/or divergent general conditions of the Client or of third parties.

## **Article 3. Client Information**

1. The Client is obliged to make available to PSM Consultancy B.V. all the information, data and documents relevant to the correct execution of the contract at the time and in the format and form requested.
2. The Client guarantees the accuracy, completeness and reliability of the information, as well as the data and documents made available to PSM Consultancy B.V., even when said documents come from third parties, unless otherwise stated by the nature of the contract.
3. If, and to the extent Customer requests in writing, PSM Consultancy B.V. will return or dispose of the relevant documents.

4. If the Client does not provide the information, data or documents reasonably required by PSM Consultancy B.V. in a timely manner and format. and the execution of the agreement is delayed due to this; the resulting additional costs and overtime will be borne by the Client.
5. PSM Consultancy B.V., may cancel the service until the Customer fulfills all obligations.
6. All the information requested from the Client will be delivered digitally or will be uploaded to the PSM Consultancy B.V. Platform, if original documents are needed, the Client will be informed.
7. The Client will indemnify PSM Consultancy B.V. for any damage or loss resulting from documents that are incomplete or inaccurate.

#### **Article 4. Offers and quotes**

1. PSM Consultancy B.V.'s offers and quotations are without obligation, unless expressly stated otherwise.
2. An offer or quotation is valid for a maximum period of 2 months from its date of issue, unless another acceptance period is established in the offer or quotation.
3. If the Client does not accept an offer or quotation within the applicable period, the offer or quotation will expire.
4. Offers and quotations do not apply to repeat orders, unless previously agreed in writing by the parties.

#### **Article 5. Acceptance**

1. Upon acceptance of a non-binding quote or offer, PSM Consultancy B.V. reserves the right to withdraw the quotation or offer within 3 days after receiving the acceptance, without any obligation to the Client.
2. Verbal acceptance by the Client only binds PSM Consultancy B.V., after the Client has confirmed it in writing (or electronically).

#### **Article 6. Work Execution**

1. PSM Consultancy B.V. will carry out the work to the best of its ability following the rules (of professional practice), ethics and applicable laws.
2. PSM Consultancy B.V., may select which employee or a designated third party, who will be in charge of executing the work for the Client, in the manner assigned.

#### **Article 7. Prices**

1. All prices used by PSM Consultancy B.V. they are expressed in euros: they include VAT and do not include any other cost unless expressly stated otherwise.
2. PSM Consultancy B.V. You have the right to adjust all prices for your products or services, displayed on your website, social media or otherwise, at any time.

3. The parties agree on a total price for a service provided by PSM Consultancy B.V., this is always a target price, unless the parties have explicitly agreed in writing on a fixed price; from which you cannot deviate.
4. PSM Consultancy B.V., has the right to adjust prices annually.
5. PSM Consultancy B.V. will communicate the price adjustments to the Client, before the price increases take effect.
6. The consumer has the right to withdraw from the contract with PSM Consultancy B.V., if he does not agree with the price increase.

#### **Article 8. Payments and payment term**

1. The payment of the invoice will be made before the end of the service agreed with the Client.
2. Insofar as the agreement is for a fixed amount, this amount shall be paid immediately prior to the conclusion of the declared agreement by PSM Consultancy B.V., unless otherwise expressly agreed in writing.
3. PSM Consultancy B.V., will at any time have the right to demand advance payment or security for the fulfilment of its obligations. If the Client does not immediately comply with it, the company will have the right to suspend its activities with immediate effect or break the contractual relationship until the Client fulfils its obligations. As long as the Client has not complied with this request, a delay will be applied to the Client, without the need for prior notice from PSM Consultancy B.V.

#### **Article 9. Cancellation policy**

1. In case the Client or PSM Consultancy B.V., do not comply with the obligations derived from the contractual relationship, or do not comply with sending the information on time, as a result of force majeure in accordance with the provisions of Section 6:75 of the Code Dutch civil, such obligations will be suspended until they can fulfil them.
2. In the event that any situation referred to in the previous section occurs, the parties will have the right to totally or partially cancel the agreement and with immediate effect, without any other right to compensation.
3. The consumer can notify his right of withdrawal via email or if he wishes using the contact form that can be accessed through the PSM Consultancy B.V. website, [www.psmconsultancy.nl](http://www.psmconsultancy.nl)
4. PSM Consultancy B.V., may proceed to cancel the service to the Client when there is no mutual agreement between the parties. You can notify the Client immediately by any of the means of contact available to you.

#### **Article 10. Guarantee**

1. When the parties have entered into a contract with services included, these services only contain best effort obligations for PSM Consultancy B.V., not performance obligations.

2. Regardless of the result of the management carried out by PSM Consultancy B.V., before the tax authority, or any Government Organization of the Netherlands; the client is obliged to make the full payment for the services provided by PSM Consultancy B.V.

#### **Article 11. Execution of the agreement**

1. PSM Consultancy B.V. executes the agreement to the best of its ability, as understood and agreed upon.
2. PSM Consultancy B.V. You have the right to have third parties perform (partially or totally) the agreed services.
3. The execution of the agreement takes place in mutual consultation and after a written agreement and payment of the advance payment eventually agreed with the Customer.
4. It is the Client's responsibility that PSM Consultancy B.V. can start the implementation of the agreement on time.
5. If the Client has not ensured that PSM Consultancy B.V. can start the implementation of the agreement on time: the resulting additional costs and/or overtime will be charged to the Client.

#### **Article 12. Duration of the service contract**

1. The agreement between PSM Consultancy B.V. and the Client is held for an indefinite period of time; unless the parties have expressly agreed otherwise in writing.
2. If a fixed-term contract has been concluded, this will tacitly become an indefinite contract at the end of the term; unless one of the parties terminates the contract, it is effective immediately.
3. If the parties have agreed on a term for carrying out certain activities, this is never a strict term, unless otherwise expressly specified in writing. If this term is exceeded, the Client must give PSM Consultancy B.V. a reasonable period of time in writing to complete the activities, before you can withdraw from the contract or claim damages.
4. If the Client does not deliver the requested documents in the required time and form, PSM Consultancy B.V. is authorized to suspend the work. Any damage resulting from this, in whatever shape and size, cannot give rise to liability on the part of PSM Consultancy B.V.

#### **Article 13. Electronic communication and platform**

1. During the execution of the work, the Client and PSM Consultancy B.V. can communicate with each other by electronic means including the platform created specifically to receive and process information from the Client.
2. PSM Consultancy B.V., or the Client, shall not be liable to each other for any loss or damage they may suffer as a result of the use of electronic means of communication, such as damage caused by failure, delay in delivery of electronic communications, interception or manipulation of electronic communications by third parties, through hardware or software used to send, receive or process electronic communications, transmission of viruses, failure or malfunction of the telecommunications network or other resources necessary for electronic communication, unless the loss or damage is the result of gross negligence or wilful misconduct.
3. Both parties will do what is necessary to prevent the risks mentioned above from occurring.

4. The extracts of data and information uploaded to the PSM Consultancy B.V. platform, reports or information from the Client's computer systems, are conclusive proof that the information sent by electronic communication or by the platform to PSM Consultancy B.V., up to the moment the Client provides evidence to the contrary.
5. PSM Consultancy B.V. will ask the client in the first instance to enter their information on the PSM Consultancy B.V. platform. The platform was designed for the collection of data and information from the Client. However, if the system does not support it, the information will be requested electronically.

#### **Article 14. Intellectual property**

1. The performance of the work by PSM Consultancy B.V. does not constitute the session of intellectual property rights conferred on the Client.
2. PSM Consultancy B.V., reserves all intellectual property rights (including copyrights, patent rights, trademark rights, design rights, forms, manuals, software, systems, advice, contracts, templates and any product intellectual property), unless the parties have agreed otherwise in writing.
3. The Client may not copy or cause to be copied, send to third parties the intellectual property rights that are created or arise in the execution of the work, nor show them to third parties or make them available or use them in any other way.

#### **Article 15. Sanctions**

1. If the Client violates the articles of these General Terms and Conditions, on secrecy or intellectual property, then he will be fined on behalf of PSM Consultancy B.V., based on the damage caused by the Client, and in favor of PSM Consultancy B.V., for each violation and an additional amount for each day that this violation continues.
2. For the execution of the fine referred to in the first paragraph of this article, no actual damage is required, nor is prior notice of delay or legal action.
3. The fine referred to in the first paragraph of this article shall not affect the other rights of PSM Consultancy B.V., including its right to claim compensation for any additional fine.

#### **Article 16. Confidentiality**

1. PSM Consultancy B.V. undertakes to treat the data, documents and any information with the Client in a confidential manner. PSM Consultancy B.V. is not responsible for the confidentiality of third parties or consultants at its expense, if PSM Consultancy B.V. can show that it could not have prevented this violation.

#### **Article 17. Regulation of professional practice**

1. The Client is aware that PSM Consultancy B.V. may, among other things, be obliged to:
  - a) Under the applicable laws and regulations, you may be required to provide information to the authorities established by the government for that purpose, of certain transactions specified in said laws and regulations and that have become known during the execution of your service.
  - b) In specific situations, you may be required by applicable laws and regulations to report an instance or instances of fraud.

- c) You may be required by applicable laws and regulations to conduct an investigation into the identity of the Client issuing the Commitment or another Client.
2. The Client will have full cooperation with respect to the obligations arising for PSM Consultancy B.V. of the applicable standards (of professional practice).
3. PSM Consultancy B.V. is not liable for any loss or damage suffered by the Client, due to PSM Consultancy B.V.'s compliance with the laws and regulations (of professional practice) to which he is subject.

#### **Article 18. Claim**

1. The Client must examine the service provided by PSM Consultancy B.V., as soon as possible, to detect possible deficiencies.
2. If a delivered service does not comply with what the Client could reasonably expect from the agreement, the Client must inform PSM Consultancy B.V. of this as soon as possible, but in any case within two weeks after the discovery of the deficiencies.
3. The Client provides a detailed description of the deficiencies, so that PSM Consultancy B.V. can respond appropriately.
4. The Client must demonstrate that the claim refers to an agreement between the parties.
5. If a complaint relates to work in progress: in any case, this cannot result in PSM Consultancy B.V. being forced to carry out work other than what was agreed.

#### **Article 19. Responsibility**

1. PSM Consultancy B.V. is only liable for any damage suffered by the Client if and to the extent that this damage is caused by intent or gross negligence.
2. PSM Consultancy B.V., will only be liable for direct damages resulting from or related to the execution of an agreement.
3. PSM Consultancy B.V. shall not be liable for indirect damages, such as consequential losses, lost profits, or damages to third parties.
4. PSM Consultancy B.V. is not responsible for any loss or damage suffered by the Client, in the event that the Client has provided inaccurate, incomplete, untimely or short-time information or documents for the completion of the work.

#### **Article 20. Expiry period**

1. Any right of the Client to compensation by PSM Consultancy B.V., shall, in any case, expire within 6 months after the event from which the responsibility arises directly or indirectly, from the moment in which the Client became aware, or may have been aware of the existence of said rights and faculties. This does not exclude the provisions of article 6:89 of the Dutch Civil Code.
2. In this period a complaint can be lodged with bodies duly appointed to handle the complaint such as the Disputes council (Raad voor Geschillen).

## **Article 21. Dissolution or Cancellation**

1. The Client has the right to terminate the contract if PSM Consultancy B.V. attributably fails to fulfill its obligations, unless this failure does not justify termination due to its special nature or because it is minor.
2. The cancellation can be made by any of the means of communication of PSM Consultancy B.V.
3. If the fulfillment of the obligations by PSM Consultancy B.V. is not permanently or temporarily impossible, dissolution can only take place after PSM Consultancy B.V. is in default.
4. PSM Consultancy B.V., is entitled to terminate the agreement with the Client, if the Client fails to fully or timely fulfill its obligations under the agreement, or if circumstances give PSM Consultancy B.V. good reason to fear that the Client will not be able to duly fulfill its obligations.
5. PSM Consultancy B.V., has the right to terminate the agreement with the Client, if PSM Consultancy B.V. does not have all the resources to be able to complete the task in its entirety satisfactorily. In that case PSM Consultancy B.V. you can transfer the work to third parties.

## **Article 22. Force majeure**

1. If PSM Consultancy B.V. o The Client cannot fulfil its obligations in part or in full for reasons of force majeure, derived from the work of services, according to the provisions of article 6:75 of the Dutch Civil Code, the obligations are suspended until they can fulfil them in an adequate, with immediate effect, without any other right to compensation.
2. The situation of force majeure referred to in paragraph 1 is also applicable, but not limited to state of emergency (such as civil war, insurrection, riots: natural disasters, etc.), and force majeure of suppliers or other third parties : unforeseen interruptions of the electrical supply: electricity, computer internet or telecommunications: computer viruses: strikes, government measures: unforeseen transportation problems, bad weather conditions and work stoppages.
3. If a force majeure situation arises as a result of which PSM Consultancy B.V. cannot fulfil one or more obligations towards the Client: these obligations will be suspended until PSM Consultancy B.V. can meet her.
4. From the moment in which a situation of force majeure is not corrected or has lasted at least 30 calendar days; Both parties may dissolve the agreement in writing in whole or in part.
5. PSM Consultancy B.V. You do not owe any compensation (damages) in a force majeure event, even if you have gained some advantage as a result of the force majeure event.

## **Article 23. Delivery and delivery time**

1. Subject to additional Commitment(s) between the Client and PSM Consultancy B.V., the delivery of the services, required documents, books, documents, administrative data and/or other data, etc. by or on behalf of the Client to PSM Consultancy B.V., will be carried out at its discretion in the form and number determined by PSM Consultancy B.V.
2. If the Client does not comply with the provisions of subsection 1., regardless of the reason, PSM Consultancy B.V., is authorized to suspend the work. Any damage resulting from this, in whatever shape and size, cannot give rise to liability on the part of PSM Consultancy B.V.

**Article 24. Modification of the agreement**

1. If after the conclusion of the agreement and before its implementation, it seems necessary to change or supplement its content, the parties shall adjust the agreement in due time by mutual agreement and in writing.

**Article 25. Change in the terms and conditions**

1. PSM Consultancy B.V. You have the right to modify or supplement these general terms and conditions.
2. Minor changes can be made at any time.
3. Major changes in content will be discussed with the Client in advance as much as possible.
4. The parties have the right to terminate the contract in the event of a substantial modification of the general conditions.

**Article 26. Assignment of rights**

1. The Client cannot transfer his rights from an agreement with PSM Consultancy B.V. to third parties without the prior written consent of PSM Consultancy B.V.
2. This provision applies as a clause with effect of property law as mentioned in Section 3:83 (2) of the Dutch Civil Code.

**Article 27. Consequences of nullity or annulment**

1. If one or more provisions of these general terms and conditions are invalid or voidable, this will not affect the other provisions of these terms and conditions.
2. A provision that is void or voidable will then be superseded by a provision that most closely approximates what PSM Consultancy B.V. has taken into account when drafting the conditions on that issue.

**Article 28. Applicable law and competent court**

1. Dutch law applies exclusively to all agreements between the parties.
2. The Dutch court in the district where PSM Consultancy B.V. is established is exclusively competent in case of controversies between the parties, unless the law prescribes otherwise.

**Redacted and filed July 2022 as “Algemene Voorwaarden PSM Consultancy BV” at the Dutch Chamber of Commerce.**