

Tuerlinckx

FISCALE ADVOCATEN



ESSENTIAL

TRANSPARENCY

WHAT TUERLINCKX FISCALE ADVOCATEN STANDS FOR

Tuerlinckx Fiscale Advocaten stands for representing the interests of taxable persons, but also intervenes in cases involving the defence of taxation, financial, corporate law or inheritance law interests.

The firm defends its clients' interests in tax disputes and more generally, strives to achieve solutions for tax problems. Through legal assistance in disputes, and by providing advice. Tuerlinckx Fiscale Advocaten provides advice on private asset planning, investment initiatives, professional collaborations, company reorganisations, mergers and demergers or acquisitions. The firm's range of services also includes dispute resolution.

Tuerlinckx Fiscale Advocaten strives to achieve sound solutions. The methodology used for taxation is based on a risk assessment approach aimed at preventing problems with the taxation authorities, founded on the knowledge acquired through procedural representation. Tuerlinckx Fiscale Advocaten offers added value in matters relating to property rights, takeovers, inheritance and corporate law disputes or reorganisations, by never losing sight of the tax angle, by founding arguments on this constantly relevant discipline, and by pointing out risks and covering the same.

The service is aimed at entrepreneurs, undertakings (large undertakings and SMEs), family businesses, company directors, shareholders, liberal professions and private persons with property interests to be defended.

Tuerlinckx Fiscale Advocaten is an independent firm. It has no permanent partners and is happy to work with other service providers and experts.



PRIOR ESSENTIAL TRANSPARENCY

Customer service is a very high priority. Each Client is approached individually. This requires dedication of time to fully understand the entire context of the problem or issue submitted to our attention. The intervention of Tuerlinckx Fiscale Advocaten is aimed at finding a solution, but the conventional approach may not always be adopted in the conduct of the proceedings.

A correct relationship with the customer starts with essential transparency. In particular, about the terms and conditions of the collaboration. In this brochure, the Client is provided with full knowledge of these terms and conditions. We would like to draw special attention to the following:

- Clause 8 the manner in which fees and charges are payable;
- Clause 10 the insurance of the advocates for their professional liability and the claims of the Client;
- Clause 12 the manner in which services can be terminated;
- Clause 14 the manner in which complaints are handled;
- Clause 18 the possibility of access to conciliation proceedings in case of disputes about fees;
- Clause 18 §3 the applicable law and the competent court in case of disputes.

This brochure will be accompanied by an Information Memorandum containing the most recent information relating to hourly rates, fees per advocate. The Tuerlinckx Fiscale Advocaten website also states the current hourly rate class that will be charged for the services of each of its advocates. Clause 8 specifies the actual hourly rate for the various classes of hourly rates.

So much for what we have to tell you. But we would rather listen to the question or issue that we can help you with!

Jan Tuerlinckx
Antwerp, 1st januari 2015

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CLAUSE 1 DEFINITIONS

For the purposes of these General Terms and Conditions, the following terms shall have the following meanings:

1.1. "Tuerlinckx Advocaten": the cooperative company with limited liability, having its registered office at B-2018 Antwerpen (België), Maria-Henriëttalei 1,
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I www.tuerlinckx.eu
E info@tuerlinckx.eu

with a (branch) office at B-2260 Westerlo (Belgium), Nijverheidstraat 13
T 0032 (0)14 21.01.10
F 0032 (0)14 21.01.19

registered in the Register of Legal Entities of Antwerp, under enterprise number 0835.636.588 and with VAT number VAT BE 0835.636.588

With the correspondence address being B-2018 Antwerpen (België), Maria-Henriëttalei 1.

1.2. "Client": the natural person or legal entity who/that avails of the services provided by Tuerlinckx Fiscale Advocaten.

1.3. "Party": Tuerlinckx Fiscale Advocaten or de Cliënt.
"Partys": Tuerlinckx Fiscale Advocaten and the Cliënt.

1.4. "Information Memorandum": the document entitled "Information Memorandum", that will be provided to the Client along with this framework agreement on services (Tuerlinckx Fiscale Advocaten would be happy to provide you with a free copy on request), which contains the latest updates on the hourly rates and the fees per advocate.

The Tuerlinckx Fiscale Advocaten website also specifies the current hourly rate class for its advocates, that shall be charged for the services of each advocate. Clause 8 specifies the actual hourly rate for the various classes of hourly rates.

1.5. Tuerlinckx Fiscale Advocaten is the name under which Tuerlinckx Advocaten carries on its activities, indicated herein as Tuerlinckx Fiscale Advocaten.

CLAUSE 2 SCOPE OF APPLICATION

§ 1. These General Terms and Conditions shall apply to all the services provided by Tuerlinckx Fiscale Advocaten to the Client, and consequently forms an integral part of the contractual framework of the relationship between Tuerlinckx Fiscale Advocaten and the Client.

Like the framework agreement, these General Terms and Conditions not only apply to the Client's initial commission to Tuerlinckx Fiscale Advocaten, but also to all subsequent commissions as well, unless other written agreements are concluded for a specific commission.

§ 2. Even if agreements deviate from one or more provisions of these General Terms and Conditions, such deviations shall be limited to the provision/s from which deviations are made. The remaining provisions of these General Terms and Conditions shall continue to apply in full.

CLAUSE 3 CONTRACTUAL PARTY OF THE CLIENT – STATUS OF ADVOCATES OF TUERLINCKX FISCALE ADVOCATEN

§ 1. The advocates associated with Tuerlinckx Fiscale Advocaten render their services in the name of and on behalf of Tuerlinckx Fiscale Advocaten.

Tuerlinckx Fiscale Advocaten shall be the sole contracting party of the Client for each of the services provided by its advocate-partners, advocate-associates, trainee lawyers and appointees.

The list of advocates associated with Tuerlinckx Fiscale Advocaten - subject to changes from time to time - and their status (for whom this framework agreement specifies the applicable hourly rate) can be found in the Information Memorandum (information up-to-date up to the time of issuing the memorandum) and on the Tuerlinckx Fiscale Advocaten website (information up-to-date up to the time of accessing the website).

§ 2. Only the Client can derive rights from the services provided by Tuerlinckx Fiscale Advocaten. Unless expressly agreed otherwise in writing, the Client shall not disclose the subject and the product of the service, or distribute, or use it on behalf of third parties.

§ 3. An advocate associated with Tuerlinckx Fiscale Advocaten may, during the course of his/her bar traineeship, handle a case file independently. Wherever applicable, the advocate (trainee lawyer) shall correspond using his own letterhead and in such cases, there will be no contractual relationship with Tuerlinckx Fiscale Advocaten. If an advocate associated with Tuerlinckx Fiscale Advocaten handles a case file in his own individual capacity, the advocate in question shall be the sole contracting party of his Client.

§ 4. This Information Memorandum also specifies the Bar Association to which the advocate affiliated to Tuerlinckx Fiscale Advocaten is registered with, the professional rules of conduct (code of ethics) to which he/she is subject, and where one can find the professional rules.

CLAUSE 4 OBJECT OF THE SERVICES

§ 1. Among other things, the services of Tuerlinckx Fiscale Advocaten may relate to the provision of advice, assistance in mediation or in negotiations, or during proceedings, or acting as an agent.

The parties shall agree on the precise subject of the services of Tuerlinckx Fiscale Advocaten at the start of the work and modify/extend the same wherever necessary, during the further implementation of the same. The Client agrees that the determination of the precise object of the service and the possible modification/extension of the same may be made without the observance of any special formalities, and may among other things, be evidenced by correspondence, or by the acceptance (even tacit) of work done or invoices paid.

§ 2. Unless a result commitment is clearly evidenced beyond any possible doubt by the nature of the relevant commission, or where this is expressly agreed in writing, Tuerlinckx Fiscale Advocaten does not commit to the achievement of a specific result, but is subject to a best efforts obligation.

CLAUSE 5 INTERNAL DISTRIBUTION OF TASKS

§ 1. Tuerlinckx Fiscale Advocaten may internally distribute or redistribute the case file or specific aspects of the same to other advocates, unless the Client expressly objects to this.

As far as possible, such internal distribution shall be done according to the sub-specialisation of the advocates, optimum service, and/or to achieve the most advantageous protection of the interests of the Client. Tuerlinckx Fiscale Advocaten will cooperate cohesively as a team, to improve the quality of the services and to keep the cost of the services under control.

A handling partner - the dominus litis - shall be designated for each file. The dominus litis shall always be responsible for the supervision of the case file.

§ 2. The Client will be notified details of the advocate who is handling his case file.

CLAUSE 6 SINCERE COOPERATION – INFORMATION EXCHANGE – PRESUMPTION OF MUTUAL REPRESENTATION IN CASE OF MULTIPLE CLIENTS

§ 1. The Client shall, wherever required, promptly provide Tuerlinckx Fiscale Advocaten with all the information that is required to enable it to provide its services in the optimum manner, at the start of the agreement and during the currency of the same, on so being requested by Tuerlinckx Fiscale Advocaten.

Tuerlinckx Fiscale Advocaten shall not be liable for damage that may arise from incorrect or incomplete information provided by the Client. The Client indemnifies Tuerlinckx Fiscale Advocaten for damage arising from incorrect or clearly incomplete information of the Client.

§ 2. Tuerlinckx Fiscale Advocaten informeert de Cliënt stipt over de uitvoering van haar dienstverlening en over het verloop van de behandeling van het dossier. De communicatie tussen de Cliënt en Tuerlinckx Fiscale Advocaten gebeurt enkel per post, e-mail of fax.

§ 3. Tuerlinckx Fiscale Advocaten shall remind the Client that legal procedures involve risks and costs (in addition to the lawyer's fees that it charges).

In particular, Tuerlinckx Fiscale Advocaten shall remind the Client about the provisions of the law relating to judicial costs as per Sections 1017 and 1022 of the Judicial Code, and the Royal Decree of 26th October 2007, implementing the same. Based on these statutory provisions (1) the losing party (in civil matters) is in principle ordered to pay the costs (2) among other things, these costs include litigation expenses, in other words, "a lump sum compensation of the costs and fees of the advocate of the losing party", and (3) the amount of these litigation expenses is determined according to complex rules and (periodically indexed) rate scales. Specific rules apply in the case of other proceedings - criminal proceedings, administrative proceedings - which may or may not be similar.

§ 4. If Tuerlinckx Fiscale Advocaten is protecting the interests of several clients under one case file, Tuerlinckx Fiscale Advocaten may presume that these clients represent each other, particularly with regard to the exchange of information, approving draft texts as well as specific actions. This shall apply in particular when the relevant clients are spouses, cohabitants, relatives, business partners, parties to the same agreement, members of the same (corporate) body, affiliated companies, partnerships and de facto controllers.

CLAUSE 7 AVAILING THE SERVICES OF THIRD PARTIES

§ 1. If it is necessary to avail of the services of a bailiff or a translator for the provision of the services, the Client shall leave their selection to the discretion of Tuerlinckx Fiscale Advocaten. The same shall apply to the performance of simple tasks (filing of a procedural document, appearing at a (preliminary) hearing, etc.) with the help of a local advocate.

§ 2. If for the execution of the services, it is necessary to avail of the services of third parties such as (foreign) advocates, notaries public, accountants, auditors or experts, they shall be selected in consultation with the Client. The Client shall fully bear the fees and charges/remuneration of such third parties and the Client shall directly pay the same to such third parties. If Tuerlinckx Fiscale Advocaten pays advances, these shall be charged onward to the Client.

CLAUSE 8 COMPENSATION

§ 1. Tuerlinckx Fiscale Advocaten shall submit an invoice to the Client for its work, office expenses, costs charged onward and advance payments of costs periodically (normally each month or depending on the work in a case file, and always at the times prescribed by the VAT legislation).

Tuerlinckx Fiscale Advocaten may change the periodicity of the invoices if the scope of the work carried out or the scope of the amount to be charged justifies this.

The amount of the invoice payable shall be split up into the following items: (1) fees (2) office expenses, and (3) other costs. The amounts payable shall also apply to telephonic, written and/or oral advice provided by Tuerlinckx Fiscale Advocaten.

Details of the work done and the costs shall be provided along with the invoice.

§ 2. The work done or the equivalent of the same, wherever specific office expertise is utilised, and for models developed by the office, or defence and strategies developed, shall be charged under item (1).

Unless agreed otherwise, the same will be charged based on the time units worked or equivalent units (specific office expertise is utilised, and for models developed by the office, or defence and strategies developed), according to the basic hourly rates that Tuerlinckx Fiscale Advocaten applies for the advocate/s who have carried out the work.

A time unit shall amount to one-fourth of an hour. Each time unit that is commenced shall be charged as a full time unit. The rate per time unit shall be one-fourth of the hourly rate.

The basic hourly rates that Tuerlinckx Fiscale Advocaten applies are expressed in 8 tariff classes (abbreviated to TK) :

- Rate Class A 375,- EUR/hour exclusive of VAT (in other words, 453.75 EUR/hour inclusive of 21% VAT)
- Rate Class B 300,- EUR/hour exclusive of VAT (in other words, 363.00 EUR/hour inclusive of 21% VAT)
- Rate Class C 250,- EUR/hour exclusive of VAT (in other words, 302,50 EUR/hour inclusive of 21% VAT)
- Rate Class D 225,- EUR/hour exclusive of VAT (in other words, 272,25 EUR/hour inclusive of 21% VAT)
- Rate Class E 200,- EUR/hour exclusive of VAT (in other words, 242,00 EUR/hour inclusive of 21% VAT)
- Rate Class F 175,- EUR/hour exclusive of VAT (in other words, 211,75 EUR/hour inclusive of 21% VAT)
- Rate Class G 150,- EUR/hour exclusive of VAT (in other words, 181,50 EUR/hour inclusive of 21% VAT)
- Rate Class H 125,- EUR/hour exclusive of VAT (in other words, 151.25 EUR/hour inclusive of 21% VAT)

The Client shall find details of the current status of each advocate associated with Tuerlinckx Fiscale Advocaten - which status may evolve with time in step with the experience accumulated by lawyer - along with details of the rate class applicable to him, in the Information Memorandum (information up-to-date up to the time of issue of the memorandum) and on the Tuerlinckx Fiscale Advocaten website (information up-to-date up to the time of accessing the website).

§ 3. The standard rates appearing in the Information Memorandum (information up-to-date up to the time of issue of the memorandum) and on the Tuerlinckx Fiscale Advocaten website (information up-to-date up to the time of accessing the website) are the standard applicable rates, unless Tuerlinckx Fiscale Advocaten and the Client expressly deviate from the same in writing, in individual correspondence between them.

§ 4. Tuerlinckx Fiscale Advocaten may increase the basic hourly rate by one salary grade depending on the nature, the efforts involved in, and the degree of difficulty of each case, as well as the experience of the handling advocate and the urgency of the commission.

Tuerlinckx Fiscale Advocaten shall have the right to charge a success fee if the case is concluded with a favourable outcome – it being understood that the time spent on handling the case (depending on the result obtained) is not a correct yardstick with which the service can be assessed. This success fee may, depending on the choice of Tuerlinckx Fiscale Advocaten and with the exception of specific written agreements concerning the same, consist of the following:

- multiplication by a coefficient (of at least 1.1, subject to a maximum of maximum 2) of the fees charged or to be charged for work done; or
- the additional charging of a fee in the form of a percentage (that shall not exceed 20 percent - unless otherwise agreed) of the amount recovered or saved, or depending on the efforts taken for the case; or
- the additional charging of an amount not exceeding one-third of the positive results obtained (this may consist of exemption received, avoidance of charges, the statutory damages awarded, and the interest and/or the litigation expenses awarded).

The office expenses, dactylography costs, copying and printing costs, dispatch costs and various office expenses, will be charged under item (2) without prejudice to the fees charged. The office expenses shall be charged in the form of a lump sum based on nine percent of the charged fees.

Tuerlinckx Fiscale Advocaten and the Client may expressly agree alternative formulae for the calculation of the fees (and the office costs), in writing. Such formulae may consist of the following, among others:

- the charging of a lump sum amount for each case, or for each case per instance;
- the charging of only the statutory damages and/or the litigation expenses for each case (irrespective of whether the said amounts could be effectively recovered by the Client);
- the charging of a lump sum amount per time period (for example, per year) that is periodically invoiced on a pro rata basis (in principle, monthly).

The costs that Tuerlinckx Fiscale Advocaten has paid in advance to third parties, such as bailiffs, mortgage offices, registration offices, enterprise counters, the Belgian Official Gazette, the National Register, the Central database for reports of seizure, official as well as unofficial trade and company registers, other official and unofficial registers and databases, third-party advocates, bailiffs, notaries public, translators, book-keepers, accountants, auditors, experts and (foreign as well as domestic, whether or not public) authorities, shall be separately charged other costs under item (3), depending on the actual amounts on these costs.

Unless otherwise specified, all the amounts mentioned are exclusive of VAT and to them shall be added the applicable VAT percentage, currently 21%. No VAT shall be charged on specific advance costs, provided the terms and conditions laid down in the VAT law are duly complied with. AAFisc (general administration of the tax system) Circular no. 47/2013 (E.T. 124.411 – NR 78- 80) dated 20th November 2013 defines the applicability of the VAT law to the legal profession.

§ 5. Tuerlinckx Fiscale Advocaten reserves the right to request the Client to pay an advance prior to and during the course of the work, through an advance invoice or provision, and to only commence or continue its work or to make advance payments towards expenses, after the same are paid.

An advance is a lump sum that the Client is required to pay Tuerlinckx Fiscale Advocaten prior to a detailed interim invoice or final invoice. The statement of account shall take due account of the advances already paid.

New Clients shall always be requested to pay an advance, the amount of which shall depend on the work to be done and the costs to be incurred.

Advances may always be demanded where the nature of the case and/or the work to be carried out requires this and/or the costs have to be paid in advance.

§ 6. The invoice must be protested within fifteen days after the date of the same, in writing, together with a statement of reasons.

§ 7. Unless otherwise agreed, all the invoices shall be payable within fifteen days after the date of the same. Unless otherwise specified, advance invoices shall be payable in cash.

If an invoice (advance invoice, interim invoice or final invoice) is not paid on time, Tuerlinckx Fiscale Advocaten shall, without the need to issue a notice of default to the Client in advance, (1) have the right to charge default interest calculated at the statutory interest rate, starting from the due date of the invoice until the date of full payment, as well as (2) the right to demand a lump sum damage compensation of 10% of the late paid invoice, to be charged irrespective of its right to legal costs (including the applicable litigation expenses) if a judicial collection is required.

As regards legal entities, Tuerlinckx Fiscale Advocaten shall have the option to only provide the service if a security is provided by one or more parties (including the directors, shareholders) with a direct or indirect interest in the legal entity or in the provision of the service.

In such case, Tuerlinckx Fiscale Advocaten shall also have the right, without the need to issue notice of default, to either suspend the performance of its work until all the amounts payable are fully paid, or to terminate the contract with the Client with immediate effect, or unless this happens at an untimely moment (keeping in mind the interests of the Client and the protection of the same).

Tuerlinckx Fiscale Advocaten shall not be liable for damage that may arise due to the suspension of its work or the termination of its contract with the Client.

§ 8. If in a case, Tuerlinckx Fiscale Advocaten represents the interests of several Clients, the Clients shall be jointly and severally liable to pay the invoices relating to the case (wherever applicable, together with the ap-purtenances mentioned in §5, and all recovery costs), irrespective of the Client in whose name Tuerlinckx Fiscale Advocaten has issued the invoice.

§ 9. The place of payment shall be the registered office of Tuerlinckx Fiscale Advocaten, B-2018 Antwerp (Belgium), Maria-Henriëttalei 1.

§ 10. In cases where it is not mandatory under the VAT law to prepare an invoice (in particular, for private clients acting outside all professional activity), Tuerlinckx Fiscale Advocaten may, wherever it deems it fit to do so, opt to send the Client a (provisional) payment request (statement of fees and expenses) instead of, or prior to sending an invoice to the Client. All the aforesaid provisions relating to the invoices prepared by Tuerlinckx Fiscale Advocaten, particularly § 5, § 6 and § 7, shall similarly apply to each such payment request.

CLAUSE 9 THIRD PARTY TRUST ACCOUNT

§ 1. Tuerlinckx Fiscale Advocaten shall remit to the Client all monies received by it on behalf of the Client, within the shortest possible time. If Tuerlinckx Fiscale Advocaten cannot remit such amounts immediately, it shall notify the Client of the receipt of such amount and the reasons why the amount was not remitted.

§ 2. Tuerlinckx Fiscale Advocaten may deduct, from the amounts that it receives on behalf of the Client, the amounts required to cover the sums that the Client is liable to pay it (even if these are not due and payable). It shall notify the Client in advance about the same, in writing.

§ 3. Tuerlinckx Fiscale Advocaten shall immediately remit all the amounts that it receives from the Client on behalf of third parties, to such third parties.

CLAUSE 10 LIABILITY

§ 1. The advocates associated with Tuerlinckx Fiscale Advocaten have individual "Lawyers Professional Liability" insurance as subscribed by the Flemish Bar Association, with Amlin Europe NV (first insurer), Zurich Insurance plc, Belgium Branch (co-insurer) and KBC Verzekeringen NV (co-insurer) (broker: Vanbreda Risk & Benefits nv, B 2140 Borgerhout, Plantin and Moretuslei 297).

This insurance contract covers offences that give rise to liability, that have occurred after 1st January 2013, and are notified in respect of the insured persons during the validity period of this agreement, who are insured starting from that date. For the rest, the coverage shall apply from the date of contracting the same following the notification of the Flemish Bar Association.

The security provided by this insurance contract shall apply to the consequences of offences committed in the entire world, for activities that the insured person may carry on from his office located in Belgium, subject to the reservation of the clarifications stipulated in the insurance contract. However, the following shall not be insured; the claims that are made against the insured party in the United States or Canada, or under the laws or the jurisdiction of the United States or Canada.

The contribution of the insurer shall not exceed € 1,250,000/- per claim, subject to the specific terms and conditions of the insurance policy that has been subscribed to.

Tuerlinckx Fiscale Advocaten has also subscribed to additional "Lawyers Professional Liability 2nd grade policy" insurance with AG Insurance nv (first insurer), Zurich Insurance plc, Belgium Branch (co-insurer) and KBC Verzekeringen nv (co-insurer), (broker: Vanbreda Risk & Benefits nv, B 2140 Borgerhout, Plantin and Moretuslei 297).

Tuerlinckx Fiscale Advocaten refers to the text of the subscribed insurance contracts concerning the specific terms and conditions of the insurance coverage, which prevails over the aforesaid summary. A copy of these insurance contracts shall be provided free of cost to the Client on request.

§ 2. The professional liability of Tuerlinckx Fiscale Advocaten and its advocates and employees shall be limited to the amount that is actually paid out as benefit by the professional liability insurer, plus the possible exemption that may be applicable. The Client therefore accepts that the compensation for the damage that he suffers as a consequence of a professional fault of Tuerlinckx Fiscale Advocaten, its advocates and/or employees shall be limited to the amount for which Tuerlinckx Fiscale Advocaten and its advocates are insured.

If through no fault of Tuerlinckx Fiscale Advocaten or its advocates, the professional liability insurer does not co-

ver the damage, the principal amount of the damage compensation on the grounds of professional misconduct of Tuerlinckx Fiscale Advocaten, its advocates and employees, shall be limited to the repayment of fees, subject to a maximum amount of € 25,000.

The aforesaid limitations of liability shall not apply in case Tuerlinckx Fiscale Advocaten and/or its advocates intentionally caused such damage. If the Client is a consumer within the meaning of the Code of Economic Law, the aforesaid limitations of liability shall not apply in case damage was caused intentionally or through gross negligence of Tuerlinckx Fiscale Advocaten, its advocates, agents or appointees, or as a consequence of the failure to fulfil an obligation that is one of the main contractual actions under the agreement, except where such failure is due to force majeure.

§ 3. If in the Client's opinion, the ordinary insurance contracted by Tuerlinckx Fiscale Advocaten and its advocates as per § 1 and § 2 of this Clause is not sufficient, Tuerlinckx Fiscale Advocaten and its advocates shall obtain additional insurance, if the Client makes an express written request for the same. Wherever applicable, Tuerlinckx Fiscale Advocaten and the Client shall conclude an agreement in this regard in advance. Except in the case of an agreement to the contrary, the Client shall pay the premium for such additional insurance, and the same shall be charged onward to him.

§ 4. Tuerlinckx Fiscale Advocaten and its advocates are not liable for shortcomings if any of third parties that are engaged for the execution of their services, irrespective of whether such third parties charge their fees and costs to Tuerlinckx Fiscale Advocaten, or directly to the Client.

CLAUSE 11 INTELLECTUAL PROPERTY RIGHTS

It is not permissible for the Client to copy, publish or in any other manner use the advice, notes, contracts, procedural documents, pleadings, documents and all other intellectual work, irrespective of the nature of the same, without the prior written consent of Tuerlinckx Fiscale Advocaten, otherwise than in the context of the commission assigned to Tuerlinckx Fiscale Advocaten.

CLAUSE 12 TERMINATION

§ 1. Both the Client as well as Tuerlinckx Fiscale Advocaten shall have the right to terminate the agreement at any time with immediate effect and without assigning any reasons. In case the Client is a consumer within the meaning of the Code of Economic Law, Tuerlinckx Fiscale Advocaten may only terminate the agreement subject to the observance of a termination notice period of at least two weeks (without prejudice to the right of Tuerlinckx Fiscale Advocaten to suspend its work in the intervening period, if the Client should be in default, or in order to terminate the agreement on the grounds of grave breach of contract). The contract shall be terminated through notice in writing.

§ 2. The Client shall be bound to compensate for all the work and costs incurred until the date of termination of the agreement. Tuerlinckx Fiscale Advocaten shall prepare a final invoice and shall send the same to the Client. Tuerlinckx Fiscale Advocaten shall return the case file to the Client on the Client's first request for the same.

§ 3. Tuerlinckx Fiscale Advocaten is not liable for any damage that may arise from the termination of its agreement with the Client.

CLAUSE 13 ARCHIVING

§ 1. Tuerlinckx Fiscale Advocaten shall, after each commission comes to an end, archive the case file and shall preserve the same for a period of five years thereafter. The case file will be permanently destroyed after the aforesaid period of five years.

§ 2. Original documents may be returned to the Client and wherever applicable, should be archived by them.

CLAUSE 14 SATISFACTION

§ 1. If the Client is not satisfied with the work carried out by an advocate of Tuerlinckx Fiscale Advocaten, the Client may discuss the same with the advocate himself.

If such consultations do not lead to a solution for the Client, on his request, another advocate-partner or advocate-associate of Tuerlinckx Fiscale Advocaten will be designated to investigate the complaint and, wherever applicable, to mediate with a view to arriving at a solution.

§ 2. Tuerlinckx Fiscale Advocaten shall strive to provide its services in an optimal manner. Tuerlinckx Fiscale Advocaten may request the Client to participate in a Client satisfaction survey after each commission comes to an end. The Client shall be provided an opportunity to communicate his experiences in writing to Tuerlinckx Fiscale Advocaten through a reply form.

CLAUSE 15 IDENTIFICATION OBLIGATION

§ 1. The preventive scheme of the anti-money laundering legislation (Law of 11th January 1993 on preventing the use of the financial system for purposes of money laundering and terrorist financing, Belgian Official Gazette 9th February 1993) is also declared to be applicable to the legal profession. Reference may in particular, be made in this connection to Section 3, Section 7, Section 26 and Section 44 of the Law of 11th January 1993.

§ 2. The anti-money laundering law aims to curb various money laundering practices. Under this preventive scheme, advocates are bound to fulfil a number of administrative obligations and to notify certain transactions.

The advocate shall be bound to verify the identity of the Client under a client identification obligation imposed on him by law. The Client shall on first request, provide all the required identification data in the form of official documents, along with information about his representatives and agents wherever required.

§ 3. Specific suspicious transactions should be notified to the president, who shall then pass on the information to the Financial Intelligence Processing Unit. In principle, this notification obligation shall not apply in the context of a (potential) legal dispute, or the determination of the legal position (of a client).

The advocate and the president are prohibited to notify the Client that information was so notified or that an investigation is in progress.

CLAUSE 16 CHANGES

§ 1. Tuerlinckx Fiscale Advocaten reserves the right to amend this Agreement at any time. If (an) amendment(s) is/are made, Tuerlinckx Fiscale Advocaten shall notify the Client of the alterations to the text.

§ 2. In the absence of written protest within fourteen days of notification of the altered text, the Client shall be deemed to have agreed to the altered text and such altered text shall also be binding on the Client in the future.

CLAUSE 17 INVALIDITY OR NULLITY - INCONSISTENCIES OF PROVISIONS

§ 1. If one or more clauses of these General Terms and Conditions is/are void, invalid or unenforceable, this shall not affect the validity and enforceability of the remaining provisions of these General Terms and Conditions.

§ 2. The parties shall take efforts through mutual consultation to immediately replace the void, invalid or unenforceable clauses with a provision that represents the original clause as closely as possible.

§ 3. In case of conflict between the various language versions of the present General Terms and Conditions, the Dutch text shall have precedence, which shall be the only one to be considered authentic.

ARTIKEL 18 APPLICABLE LAW - JURISDICTION

§ 1. All agreements between Tuerlinckx Fiscale Advocaten and the Client shall be exclusively subject to the laws of Belgium.

§ 2. The parties shall resolve their disputes amicably to the extent possible.

§ 3. With regard to the collection of fees, the regulations of the Antwerp Bar Association of 17th December 2012 provide for the organisation of a conciliation procedure for the collection and valuation of fees. This conciliation procedure is not obligatory, but Tuerlinckx Fiscale Advocaten or the Client may voluntarily apply the same. The Client can obtain more information about the characteristics and the conditions for applying the present terms and conditions on the website www.balieantwerpen.be > erelonen > klachten (www.balieantwerpen.be> Fees> complaints).

The Client shall fully bear the cost contribution that is payable to the Antwerp Bar Association as per Section 1 of the aforesaid regulations - unless otherwise agreed, and except where it is established that the claimed fees and charges are not payable by the Client.

§ 4. The parties shall preferably, prior to each procedure, but without however being bound to do so, refer the case for amicable settlement before the competent court, or to a competent authority in the Bar Association.

§ 5. If a dispute between Tuerlinckx Fiscale Advocaten and the Client is placed before a court of law, such dispute shall, to the exclusion of any other forum, be placed before the courts located in 2000 Antwerp (namely the Justice of the Peace Court, the Court of First Instance of Antwerp, Antwerp department, or the Commercial Court of Antwerp, Department of Antwerp).

FRAMEWORK AGREEMENT ON PROVISION OF SERVICES

Tuerlinckx Advocaten bvcvba
civil law company having a commercial form
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Antwerp Maria-Henriëttalei 1 B-2018 Antwerp, BELGIUM

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