

ARTICLE 1 : Scope, cooperation and general information

- These general terms and conditions relate to the services provided by the lawyers associated with the SRL Doolaeye, Verbist & De Meyere (abbreviated and hereinafter referred to as DVDTAXLAW) with registered office at 9000 Ghent, Koning Albertlaan 165, with company number 0647.999.788, tel. 09 242 80 10; fax. 09 242 80 15; www.dvdtaxlaw.be; first.name.surname@dvdtaxlaw.be

The SRL is identified as such for VAT purposes.

- DVDTAXLAW provides legal services. The lawyers of DVDTAXLAW are all specialized in tax law.
- All partners, collaborators and trainees of DVDTAXLAW are members of the Bar Association of Ghent (Belgium)
- Each lawyer holds a master's degree in law (supplemented by a master's degree in tax law or a master's degree in tax sciences) obtained at a Belgian University.
- The general terms and conditions apply to all services provided by the partners, collaborators and trainees of DVDTAXLAW, as well as its employees. Deviating conditions can only be agreed upon in writing.
- These general terms and conditions shall be deemed to have been accepted by DVDTAXLAW's client and his lawyers at the time the assignment is entrusted by the client to one or more lawyers of DVDTAXLAW.
- The client provides all necessary data and documents to DVDTAXLAW and guarantees the accuracy, completeness and reliability of the data provided by him/her.
- Both parties may terminate the cooperation at any time, without any compensation, but the services rendered and costs incurred must of course be reimbursed.

ARTICLE 2 : Money laundering prevention

The Act of 18 September 2017, *on the prevention of money laundering and terrorist financing and on restricting the use of cash*, fully replaces the Belgian Act of 11 January 1993 and is applicable not only in relation to the bank, the notary, the accountant but also in relation to the lawyer.

Obligations are imposed on lawyers when carrying out certain activities on behalf of their clients, such as assisting a client in the preparation or execution of transactions relating to :

- the purchase or sale of immovable property or companies,
- managing client's funds, securities or other assets,
- opening and managing bank, savings or securities accounts for the client,
- the input needed for the establishment,
- the management of companies, trusts, fiduciaries or similar legal arrangements or the creation thereof,
- acting in the name and on behalf of their client in any financial transaction or real estate transactions.

By explicit exception, this legislation does not apply to advice on determining the legal position of the client, neither does it apply to conducting, preparing and even avoiding legal proceedings.

If the instruction of the client does fall under the acts referred to, the lawyer has a duty to identify the client, a duty of vigilance and a duty to report in the event of a suspicion of money laundering.

The identification procedure requires the cooperation of the client and, if the client is a company, the beneficial owner behind this company or succession of companies must be disclosed. Any changes must also be communicated to the lawyer.

The duty of vigilance means that the lawyer will also have to request more far-reaching information if necessary, for example regarding the origin of the funds, or in the case of high-risk countries.

Any notification will always be made to the President of the Bar and without the lawyer being entitled to inform his client about it. In certain cases, the lawyer must withdraw from the case. It is the President who will decide whether or not to forward the received information to the Belgian Financial Intelligence Procession Unit (CTIF-CFI)

Professional secrecy is maintained. Identifying information will only be disclosed where required by the money laundering legislation.

These data must be kept for 10 years after the closure of the file, after which they must be compulsorily destroyed.

**Questions related to
these general terms and the policy on the protection of personal data
can be sent by e-mail to info@dvdtaxlaw.be.**

ARTICLE 3 : Fees and expenses

- As a **basis for calculating the fees**, DVDTAXLAW primarily applies the hours worked. The fee rate is determined taking into account the importance of the matter, the urgency, the result achieved, and the specific nature of the assignment.
The fee rate applicable at the commencement of the file is communicated to the client at that time. DVDTAXLAW reserves the right to increase this fee rate in line with the index, as well as in the event of a favourable outcome.
Deviating arrangements may be agreed upon by mutual consent with the client.
- **Fees** are charged from the first consultation/first contact. In principle, the first consultation is not free of charge.
- **Telephone calls** are also charged.
- Deviating arrangements may be agreed upon in mutual consultation with the client.
- **General fixed office expenses** amount to 12% of the fee charged.
- The **specific costs of third parties** are costs advanced by the office, which are then passed on, at no extra cost. These include, for example, court fees, the costs of a bailiff, an expert, a copy of the criminal file, etc.
These costs are stated separately on the invoice.
- The **specific administrative costs** in the client's file will be charged separately, according to the applicable unit price excluding VAT):

(one-off) electronic file creation	40 EUR
typing letters	10 EUR per sheet
typing conclusions / opinions	13 EUR per sheet
copies	0.3 EUR per piece
travel costs	50 % of the hourly rate

- The client receives a detailed overview of the services provided.
- Rendered services will be charged periodically. They may also be charged in the form of commissions pending detailed settlement. The above is without prejudice to DVDTAXLAW's right to request advance payments for services or costs still to be rendered.
- The invoice must be protested in writing, stating reasons, within fifteen days of its date.

ARTICLE 4 : Terms of payment

- Unless otherwise agreed, fee statements and commission are payable within 30 days of the date of sending
- In the event of late payment, the client shall automatically be liable to pay default interest at an annual rate of 7%.
- If the client fails to pay within the payment terms, DVDTAXLAW may suspend its services after the client has been notified, without being liable for any damage resulting from this.

ARTICLE 5 : Professional liability

- The possible professional liability of the partners, collaborators and trainees is limited to the amount covered under the professional liability insurance. The professional liability of partners, collaborators and trainees is insured in the first rank through a policy subscribed by the Order of Flemish Bars in favour of the lawyers of this order (coverage of 2.500.000 EUR per claim). The professional liability of the legal person DVDTAXLAW and the partners (and, where applicable, their professional company) is insured in second rank by the Order of Flemish Bars with AG Insurance (5.000.000 EUR per claim, per insured and per insurance year) and in third rank for the partners with HDI Global (15.000.000 EUR) per additional claim, per lawyer and per insurance year). The insurance guarantees the guarantees are subject to the general terms and conditions of the respective insurance companies.
- If, for whatever reason, no payment can be made through the professional liability insurer, the liability of the legal person DVDTAXLAW, partners (and, where applicable, their professional company), collaborators or trainees, shall in any case be limited to a maximum of double the fees charged, with a maximum of 50.000 EUR
- Claims related to services provided by DVDTAXLAW can only be directed against DVDTAXLAW. The client is not entitled to hold the auxiliary persons of DVDTAXLAW, including its directors, partners, lawyers (associates and trainees), and staff, liable on a non-contractual basis for damages caused by the non-fulfillment of a contractual obligation by DVDTAXLAW. The client shall include a similar provision in favor of DVDTAXLAW and its auxiliary persons in its own agreements with third parties. The client indemnifies DVDTAXLAW and its auxiliary persons against any damages resulting from a breach of this provision.

ARTICLE 6 : Applicable law and competent authorities

- If one or more stipulations of the general terms and conditions should be null and void, this nullity shall not affect the validity and enforceability of the remaining terms and conditions.

- These general terms and conditions are governed by Belgian law and, to the extent applicable, by and in compliance with the applicable deontological rules.
- Any disputes will be settled by the court of the district of Ghent.