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# INFORMATION MEMORANDUM

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TUERLINCKX TAX LAWYERS

## IDENTIFICATION

§ 1. “Tuerlinckx Tax Lawyers”: besloten vennootschap (“private limited liability company”), having its registered office at 2018 Antwerp (Belgium), Van Putlei 14 registered in the Register of Legal Entities of Antwerp under Enterprise number 0835.636.588 and with VAT number BE 0835.636.588 Tuerlinckx Tax Lawyers, is a law firm (Nacebelcode “69.101- Activities of lawyers”).

“Tuerlinckx Tax Lawyers” is the name under which Tuerlinckx Tax Lawyers carries on its operations, and shall hereinafter be referred to as “Tuerlinckx Tax Lawyers”.

§ 2. Tuerlinckx Tax Lawyers at 2018 Antwerp (Belgium), Van Putlei 14

T 0032 (0)3 206.21.10

F 0032 (0)3 206.21.19

www.tuerlinckx.eu info@tuerlinckx.eu

And with a (branch) office at, 3520 Zonhoven (Belgium), Eikenenweg 73 bus 4. T 0032 (0)14 21.01.10

And with a (branch) office at, 6000 Charleroi (Belgium), 3 Général Michel. T 0032 (0)7 118.37.24

§ 3. The following lawyers are associated with Tuerlinckx Tax Lawyers, either personally or via their own firms.

The following paralegals and jurist tax specialists are linked to Tuerlinckx Tax Lawyers through an employment contract or an independent service agreement:

### 3.1. Lawyers | Partners

Jan Tuerlinckx: Jan Tuerlinckx Advocaat, besloten vennootschap (“private limited liability company”), having its registered office at B-2820 Bonheiden (Belgium), Kraaivenstraat 43A, and with Enterprise number 0463.921.603

Dave van Moppes: Dave van Moppes Advocaat, besloten vennootschap (“private limited liability company”), having its registered office at B-2950 Kapellen, Cederlaan 5 and with Enterprise number 0727.577.006

Baptistin Alaime: Ba Avocat: besloten vennootschap (“private limited liability company”), having its registered office at B-6211 Les Bon Villers, Rue Léon Mercier 45, and with Enterprise number: 1004.661.662

Pieter Willems: Wespa: besloten vennootschap (“private limited liability company”), having its registered office at B-2600 Antwerpen, Hof ter Schriecklaan 6, and with Enterprise number: 0771.852.160

### 3.2. Lawyers

Maurice De Mey, with Enterprise number 0462.911.912

Ann Martens, with Enterprise number 0740.849.475

Romy Geysen, with Enterprise number 0819.055.528

Dimitri Van Becelaere, with Enterprise number 0771.288.966\*

Tisha Dujardin, with Enterprise number 0731.927.554

Winnie Milbou, with Enterprise number 0803.351.822\*

Bas Minten, with Enterprise number 0803.351.822\*

Emily Polfliet, with Enterprise number 1005.401.337\*

Toon Proost, with Enterprise number 0770.406.959

Klaas Francken, with Enterprise number 0773.849.865

Arthur Verstichel, with Enterprise number 0789.586.433

Brieuc Erneux, with Enterprise number 0774.420.383

Merten Boyen, with Enterprise number 0804.684.185

Janne Dietvorst, with Enterprise number 0805.019.430

Luka Houbrechts, with Enterprise number 0802.867.119

Nouria Belhaddad with Enterprise number 0797.416.511

Cato Van Der Heyden, with Enterprise number 0805.489.087

Zana Schrauwen, with Enterprise number 1012.539.844

*This list will be regularly updated. The latest list shall be found on the website*

\*BV (“private limited liability company”)

### 3.3. Paralegals and Jurist tax specialists

Joan-Malcolm Maka, with Enterprise number 0760.905.117

Alice Paenhuys, with Enterprise number 1012.981.589

Evemie Vits, with Enterprise number 1011.934.583

Nick Bosmans

Robin Rosmeulen

§ 4. Clause 8 of the framework agreement on provision of services describes the manner in which fees and costs will be charged. The calculations are based on the basic hourly rates, sub-divided into fourteen rate classes:

Jan Tuerlinckx	Rate class A	450,- EUR/hour exclusive of VAT (i.e 544,50 EUR/uur inclusief 21% btw)
Dave van Moppes	Rate class B	375,- EUR/hour exclusive of VAT (i.e 453,75 EUR/hour including 21% VAT)
Pieter Willems	Rate class C	350,- EUR/hour exclusive of VAT (i.e 423,50 EUR/hour including 21% VAT)
Baptistin Alaïme	Rate class D	325,- EUR/hour exclusive of VAT (i.e 393,25 EUR/hour including 21% VAT)
Romy Geysen	Rate class D	325,- EUR/hour exclusive of VAT (i.e 393,25 EUR/hour including 21% VAT)
Dimitri Van Becelaere	Rate class E	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT)
Maurice De Mey	Rate class E	300,- EUR/hour exclusive of VAT (i.e 363,00 EUR/hour including 21% VAT )
Tisha Dujardin	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Winnie Milbou	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Bas Minten	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Emily Polfliet	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Toon Proost	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Klaas Francken	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Brieuc Erneux	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Arthur Verstichel	Rate class F	275,- EUR/hour exclusive of VAT (i.e 332,75 EUR/hour including 21% VAT)
Ann Martens	Rate class G	250,- EUR/hour exclusive of VAT (i.e 302,50 EUR/hour including 21% VAT)
Luka Houbrechts	Rate class I	200,- EUR/hour exclusive of VAT (i.e 242,00 EUR/hour including 21% VAT)
Janne Dietvorst	Rate class I	200,- EUR/hour exclusive of VAT (i.e 242,00 EUR/hour including 21% VAT)
Merten Boyen	Rate class I	200,- EUR/hour exclusive of VAT (i.e 242,00 EUR/hour including 21% VAT)
Nouria Belhaddad	Rate class I	200,- EUR/hour exclusive of VAT (i.e 242,00 EUR/hour including 21% VAT)
Joan Malcolm Maka	Rate class J	175,- EUR/hour exclusive of VAT (i.e 211,75 EUR/hour including 21% VAT)
Cato Van Der Heyden	Rate class J	175,- EUR/hour exclusive of VAT (i.e 211,75 EUR/hour including 21% VAT)
Zana Schrauwen	Rate class K	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Alice Paenhuys	Rate class K	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Evemie Vits	Rate class K	150,- EUR/hour exclusive of VAT (i.e 181,50 EUR/hour including 21% VAT)
Nick Bosmans	Rate class N	100,- EUR/hour exclusive of VAT (i.e 121,00 EUR/hour including 21% VAT)
Robin Rosmeulen	Rate class N	100,- EUR/hour exclusive of VAT (i.e 121,00 EUR/hour including 21% VAT)

Lawyers may change their rate class. The current rate class of each lawyer can be consulted on the Tuerlinckx Tax Lawyers website at any time. This Information Memorandum shows the status as applicable at the time of handover to the Client.

## COSTS

§5. The specific costs relating to your case, such as payments to bailiffs, mortgage registry 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 lawyers, bailiffs, notaries public, translators, bookkeepers, accountants, auditors, experts, paralegals and (foreign as well as domestic, whether or not public) authorities, shall be separately charged according to the costs actually incurred.

§6. Office costs consisting of dactylography costs, copying and printing costs, dispatch costs and various office expenses, will also be charged. The office costs shall be charged on a lump sum basis of eleven percent of the fees charged.

## BAR ASSOCIATION INFORMATION

### Province of Antwerp Bar Association

Jan Tuerlinckx  
 Dave Van Moppes  
 Ann Martens  
 Romy Geysen  
 Dimitri Van Becelaere  
 Pieter Willems  
 Tisha Dujardin  
 Winnie Milbou  
 Bas Minten  
 Toon Proost  
 Emily Polfliet  
 Klaas Francken  
 Briec Erneux (end oct 2024)  
 Arthur Verstichel  
 Luka Houbrechts  
 Janne Dietvorst  
 Nouria Belhaddad  
 Cato Van Der Heyden  
 Zana Schrauwen

### Limburg Bar Association

Jan Tuerlinckx  
 Merten Boyen

### Charleroi Bar Association

Baptistin Alaime

All advocates of Tuerlinckx Tax Lawyers are subject to the following professional rules (code of ethics):

- the regulations of the Flemish Bar Association, with effect from 1st January 2015, codified and superseded by the Code of Ethics for Lawyers, Belgian Official Gazette 30th September 2014, p. 77350 et seq. For reference, please see [www.advocaat.be](http://www.advocaat.be) > Ik ben advocaat > Reglementen of [www.staatsblad.be](http://www.staatsblad.be) > De publicatie Belgisch Staatsblad.
- the regulations of the Ordre des barreaux francophones et germanophones de Belgique: [www.avocats.be](http://www.avocats.be)
- the regulations of the Antwerp Bar Association. For reference, please see [www.balieantwerpen.be](http://www.balieantwerpen.be)
- the regulations of the Charleroi Bar Association. For reference, please see [www.barreaudecharleroi.be/fr](http://www.barreaudecharleroi.be/fr)
- the regulations of the Limburg Bar Association. For reference, please see [www.balielimburg.be](http://www.balielimburg.be)

## CONTRACTUAL FRAMEWORK FOR SERVICES

§ 8. The framework agreement on provision of services of Tuerlinckx Tax Lawyers – a copy of which will be provided free of cost by Tuerlinckx Tax Lawyers- contains the entirety of the contractual framework on provision of services. 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 lawyers for their professional liability and the claims of the Client;
- clause 12 the manner in which the services can be terminated;
- clause 14 the manner in which complaints will be 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.

There is also a Dutch, French and an English version of the framework agreement for provision of services of Tuerlinckx Tax Lawyers. for information regarding the order of precedence between the language versions, please refer to Clause 17 of the framework agreement on provision of services.

§ 9. Previous versions of the framework agreement on provision of services of Tuerlinckx Tax Lawyers, with the applicable start and end date can always be requested from Tuerlinckx Tax Lawyers, at no charge.

This information memorandum shall apply with effect from 1<sup>st</sup> of October 2024

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# PRIVACY STATEMENT

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TUERLINCKX TAX LAWYERS

Tuerlinckx Tax Lawyers is responsible for the processing of personal data as shown in this privacy statement.

Your privacy is important to us. Since our aim is to offer you full transparency regarding the processing of your data.

For any questions regarding the protection of personal data, please contact the Data Protection Officer (DPO) by e-mail at [dpo@tuerlinckx.eu](mailto:dpo@tuerlinckx.eu) or by post at Tuerlinckx Tax Lawyers, Van Putlei 14, 2018 Antwerp, Belgium.

This privacy policy may be sent to you on paper or electronically and is accessible on the Website at any time [www.tuerlinckx.eu](http://www.tuerlinckx.eu).

## HOW DO WE COLLECT YOUR PERSONAL DATA?

Tuerlinckx Tax Lawyers collects your personal data in the course of providing our tax and legal services as a law firm, which include advice, representation of your interest before tax administrations and in court.

In addition, the firm uses your personal data to contact you in order to be able to handle and answer your questions, to inform you about our services, to manage the client base and for administration and billing purposes, as well as to build up the know-how of its lawyers.

Tuerlinckx Tax Lawyers may also use your personal data to keep you informed of new tax changes while we are providing our services or afterwards. This allows us to keep you informed about our seminars and share news or legal knowledge. Even though you give us explicit permission to use your personal data to that effect, you may withdraw this permission at any time.

With the help of cookies and Google Analytics, we also collect personal data automatically while you are visiting the website.

Tuerlinckx Tax Lawyers also uses social media such as Facebook, Twitter and LinkedIn. To find out which kind of protection these applications offer your personal data, please refer to their respective privacy statements.

The processing of your personal data is not the subject of automated individual decision-making or profiling.

## WHICH TYPE OF PERSONAL DATA DO WE COLLECT FROM YOU?

We collect personal data in the course of our business activities. This is the case, for example, when you contact us, enter into a customer relationship with us, attend a seminar or use our website.

The following categories of personal data may be processed:

- Data relating to your identification (Law of 18 September 2017 on the prevention of money laundering and the financing of terrorism and on restricting the use of cash.), background data and contact details;
- Tax, financial and payment data;
- All forms of personal data that you provide to us or that is obtained from you or on your behalf while processing your customer file, including sensitive data insofar as this is applicable for the defence of your interests as a customer and/or necessary for the filing, exercise or substantiation of a (legal) claim.

We use cookies specifically for the use of the website <http://www.tuerlinckx.eu>.

Cookies are small data or text files that are installed on your computer or mobile device when you visit a website or use a (mobile) application. Cookie files contain unique codes that allow your browser to recognise you when you visit an online service, for instance.

You may want to follow these [instructions](#) to control or disable cookies. However, navigation through the website might be impaired if you don't accept cookies.

We use primarily functional cookies to improve the user experience and help our online services work more effectively. For example, cookies ensure that your preferences and (browser) settings are saved to ensure you do not have to share them again and again.

We also use cookies to track your surfing behaviour, in particular how you arrived at our website and the period during which you visited our website.

The table on the next page lists the cookies used, describing each one in detail.

Name	Provider	Purpose	Expiry date
_ga	tuerlinckx.eu	Stores a unique ID that is used to generate statistical data about how the visitor uses the website.	2 years
_gat	tuerlinckx.eu	Used by Google Analytics to throttle the request rate.	1 day
_gid	tuerlinckx.eu	Stores a unique ID that is used to generate statistical data about how the visitor uses the website.	1 day
cookie-agreed	tuerlinckx.eu	Stores the user's cookie status for the current domain.	365 days
Collect	google-analytics.com	Used to send data about the device and visitor behaviour to Google Analytics. Tracks the visitor on different devices and marketing channels.	session
hjClosedSurveyInvites	tuerlinckx.eu	This cookie comes into effect as soon as there is interaction between a visit and a survey invitation via a pop-up. It ensures that the same invitation does not reappear when it has already been displayed.	365 days
_hjDonePolls	tuerlinckx.eu	This cookie comes into effect when a visitor fills out a poll using a 'Feedback Poll widget'. It ensures that the same survey does not reappear once it has already been answered.	365 days
_hjMinimizedPolls	tuerlinckx.eu	This cookie applies when a visitor minimizes the Feedback Poll widget. It ensures that the item remains minimized while the visitor navigates through the website.	365 days
_hjDoneTestersWidgets	tuerlinckx.eu	This cookie comes into effect when a visitor provides information in the 'Recruit User Testers widget' and ensures that the same form does not reappear once it has already been filled out.	365 days
_hjMinimizedTestersWidgets	tuerlinckx.eu	This cookie comes into effect when a visitor minimizes the Recruit User Testers widget. It ensures that the item remains minimized while the visitor navigates through the website.	365 days
_hjDoneSurveys	tuerlinckx.eu	This cookie comes into effect when a visitor answers a survey. It only ensures that the survey content is stored if the visitor has not yet completed the survey.	365 days
_hjIncludedInSample	tuerlinckx.eu	This cookie ensures that Hotjar knows when the visitor is included in a sample that is generated in Heatmaps, Funnels, Recordings, etc.	365 days
_hjShownFeedbackMessage	tuerlinckx.eu	This cookie comes into effect when a visitor minimizes or answers Incoming Feedback so that Incoming Feedback will then load as minimized if the visitor navigates to another page where it appears.	365 days

Tuerlinckx Tax Lawyers only processes through the website your surname, first name, e-mail address and any other personal data that you provide in the registration form on the website.

#### FOR WHICH PURPOSES DO WE USE YOUR PERSONAL DATA?

We use your personal data to:

- Fulfil legal obligations such as identification obligation;
- Enable and improve the use of the website;
- Provide lawyers' services in the broadest sense;
- Manage our client base;
- Provide commercial services, including seminars and news reports;

#### ON WHICH LEGAL GROUNDS DO WE COLLECT YOUR PERSONAL DATA?

Personal data is collected on the basis of the following grounds:

- To draw up and execute a contract pertaining to lawyers' services;
- Legal requirements;
- Consent;
- Legitimate interest of the responsible party or of a third party;

#### HOW LONG DO WE KEEP PERSONAL DATA?

Tuerlinckx Tax Lawyers stores personal data based on the nature of the data. We only keep this information as long as it is necessary to attain the objectives for which it was collected or in compliance with a contract or legal provision.

- Identification data: 10 years and 1 month from the end of the customer relationship (Law of 18 September 2017);
- All forms of personal data that you give us or that are obtained from you or on your behalf while processing your case file, including sensitive data insofar as this applies to your file: 10 years and 1 month from the termination of the customer relationship;
- Financial and billing information: 10 years and 1 month from the end of the customer relationship;
- Contact information regarding invitations to seminars and newsletters: 2 years after the last contact

#### WHICH SECURITY MEASURES HAVE BEEN TAKEN TO PROTECT YOUR DATA?

The firm makes every effort at security and organisation levels to prevent, as far as possible, the unauthorised access to the personal data collected in this context.

Tuerlinckx Tax Lawyers has procedures with regard to the physical and electronic access to the data relating to the collection, processing and storage of the data.

Insofar as this is possible, Tuerlinckx Tax Lawyers endeavours to provide processors hired by the firm with the necessary contractual provisions with regard to the protection of personal data.

#### WITH WHOM DO WE SHARE YOUR PERSONAL DATA?

The personal data that we obtained for the performance of lawyers' services is only shared with third parties (including lawyers, notaries, accountants and tax consultants, administrative authorities, courts and tribunals, translators, financial institutions, experts, insurance companies, IT providers of Tuerlinckx Tax Lawyers within the framework of the management, maintenance, support and hosting of the IT Infrastructure and the website) within the entrusted mandate.

In principle, Tuerlinckx Tax Lawyers does not share your personal data outside the EEA, except for the defence of your interests as a customer and/or, if necessary, for the filing, exercise or substantiation of a (legal) claim. If the third country does not offer a level of personal data protection equivalent to that in force in the EEA, we will take the necessary contractual measures to ensure that your personal data is protected in accordance with this higher protection standard. If third parties hired by Tuerlinckx Tax Lawyers have personal data processed outside the EEA, Tuerlinckx Tax Lawyers will ensure that written contractual provisions are agreed upon to provide equivalent protection in accordance with the requirements imposed by the European Commission regarding the protection of privacy and data exchange with third countries.

In addition, insofar as this is necessary, Tuerlinckx Tax Lawyers shares your personal data with reliable partners, including its accountant, supporting services (translation services, copy services, etc.), IT services and third parties that it employs to organise seminars and compile newsletters. The necessary contractual agreements have also been concluded with these parties in connection with the processing of your personal data.



**WHAT ARE YOUR RIGHTS?**

If you do not agree with the content of this statement or have questions, feel free to send your questions or comments to the DPO ([dpo@tuerlinckx.eu](mailto:dpo@tuerlinckx.eu)).

From the moment you provided this personal data to us, regardless of whether it was actively or automatically, you are entitled to:

- Request access to your personal data;
- Request that your personal data be rectified, deleted and/or its processing restricted;
- Object to a processing activity;
- Request the portability of your data (this means that you request to transfer your data to another organisation in a machine-readable standard format)
- File a complaint with the Supervisory Authority.

Regarding the processing of personal data by our firm, you can lodge a complaint with the Data Protection Authority: Data Protection Authority- DPO,  
Drukpersstraat 35, 1000 Brussels, Belgium

Tel: +32 (0)2 274 48 00

Fax: +32 (0)2 274 48 35

E-mail: [dpo@apd-gba.be](mailto:dpo@apd-gba.be)

URL: <https://www.dataprotectionauthority.be/citizen>