# ESSENTIAL TRANSPARENCY

FRAMEWORK AGREEMENT ON PROVISION OF SERVICES

TUERLINCKX TAX LAWYERS

# WHAT TUERLINCKX TAX LAWYERS STANDS FOR

Tuerlinckx Tax Lawyers stands for representing the interests of taxable persons, but also intervenes in cases involving the defense 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 Tax Lawyers provides advice on private asset planning, investment initiatives, professional collaborations, company reorganizations, mergers and de-mergers or acquisitions. The firm's range of services also includes dispute resolution.

Tuerlinckx Tax Lawyers 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 Tax Lawyers offers added value in matters relating to property rights, takeovers, inheritance and corporate law disputes or reorganizations, 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 Tax Lawyers 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 Tax Lawyers 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 lawyers 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 lawyer. The Tuerlinckx Tax Lawyers website also states the current hourly rate class that will be charged for the services of each of its lawyers. Clause 8 specifies the actual hourly rate for the various classes of hourly rates.

In addition, you will receive a privacy statement accompanying this brochure. Tuerlinckx Tax Lawyers is responsible for processing your personal data. We consider the protection of your privacy to be an important element of our services and wish to provide transparency regarding the processing of your data. If you have any questions about this statement, please contact the data protection officer at dpo@tuerlinckx.eu.

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 of October 2026

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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. "Tuerlinckx Tax Lawyers": besloten vennootschap (“private limited liability company”), having its registered office at 2018 Antwerp (Belgium), Van Putlei 14
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I www.tuerlinckx.eu
E info@tuerlinckx.eu

With a (branch) office at, B-3520 Zonhoven (Belgium) Eikenenweg 73 Bus 4
T 0032 (0)3.206.21.19

With a (branch) office at, B-6000 Charleroi (Belgium), 3 Avenue Général Michel
T 0032 (0)7 118.37.24

registered in the Register of Legal Entities of Antwerp, under enterprise number 0835.636.588 and with VAT number BE 0835.636.588 With the correspondence address being 2018 Antwerp (Belgium), Van Putlei 14.

$ 2. "Client": the natural person or legal entity who/that avails of the services provided by Tuerlinckx Tax Lawyers.

$ 3. "Party": Tuerlinckx Tax Lawyers or the Client. "Parties": Tuerlinckx Tax Lawyers and the Client.

$ 4. "Information Memorandum": the document entitled "Information Memorandum", that will be provided to the Client along with this framework agreement on services (Tuerlinckx Tax Lawyers 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 lawyer.

The Tuerlinckx Tax Lawyers website also specifies the current hourly rate class for its lawyers, that shall be charged for the services of each lawyer. Clause 8 hereafter specifies the actual hourly rate for the various classes of hourly rates.

## CLAUSE 2 SCOPE OF APPLICATION

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

Like the framework agreement, these General Terms and Conditions not only apply to the Client's initial commission to Tuerlinckx Tax Lawyers, 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.

$ 3. Tuerlinckx Tax Lawyers reserves the right to amend these terms and conditions unilaterally at any time.

## CLAUSE 3 CONTRACTUAL PARTY OF THE CLIENT - STATUS OF LAWYERS OF TUERLINCKX TAX LAWYERS

§ 1. The lawyers associated with Tuerlinckx Tax Lawyers render their services in the name of and on behalf of Tuerlinckx Tax Lawyers.

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

The list of lawyers associated with Tuerlinckx Tax Lawyers- 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 Tax Lawyers 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 Tax Lawyers. 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. A lawyer associated with Tuerlinckx Tax Lawyers may, during the course of his/her bar traineeship, handle a case file independently. Wherever applicable, the lawyer (trainee lawyer) shall correspond using his own letterhead and in such cases, there will be no contractual relationship with Tuerlinckx Tax Lawyers. If a lawyer associated with Tuerlinckx Tax Lawyers handles a case file in his own individual capacity, the lawyer in question shall be the sole contracting party of his Client.

§ 4. This Information Memorandum also specifies the Bar Association to which the lawyer affiliated to Tuerlinckx Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers may internally distribute or redistribute the case file or specific aspects of the same to other lawyers, unless the Client expressly objects to this.

As far as possible, such internal distribution shall be done according to the sub-specialisation of the lawyers, optimum service, and/or to achieve the most advantageous protection of the interests of the Client. Tuerlinckx Tax Lawyers 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 lawyer 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 Tax Lawyers 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 Tax Lawyers.
Tuerlinckx Tax Lawyers shall not be liable for damage that may arise from incorrect or incomplete information provided by the Client. The Client indemnifies Tuerlinckx Tax Lawyers for damage arising from incorrect or clearly incomplete information of the Client.

§ 2. Tuerlinckx Tax Lawyers informs the Client promptly about the execution of its services and about the course of the handling of the file. The communication between the Client and Tuerlinckx Tax Lawyers is only done by mail, e-mail or fax.

§ 3. Tuerlinckx Tax Lawyers shall remind the Client that legal procedures involve risks and costs (in addition to the lawyer's fees that it charges).
In particular, Tuerlinckx Tax Lawyers 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 lawyer 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 Tax Lawyers is protecting the interests of several clients under one case file, Tuerlinckx Tax Lawyers may presume that these clients represent one another, 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 Tax Lawyers. 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 lawyer.

§ 2. If for the execution of the services, it is necessary to avail of the services of third parties such as (foreign) lawyers, 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 Tax Lawyers pays advances, these shall be charged onward to the Client.

## CLAUSE 8 COMPENSATION

§ 1. Tuerlinckx Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers.

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 defense 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 defense and strategies developed), according to the basic hourly rates that Tuerlinckx Tax Lawyers applies for the lawyer/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 Tax Lawyers applies are expressed in 14 rate classes:

- Rate Class A 500,- EUR//hour exclusive of VAT (in other words, 605,00 EUR/hour inclusive of 21% VAT)
- Rate Class B 400,- EUR//hour exclusive of VAT (in other words, 484,00 EUR/hour inclusive of 21% VAT)
- Rate Class C 375,- EUR//hour exclusive of VAT (in other words, 453,75 EUR/hour inclusive of 21% VAT)
- Rate Class D 350,- EUR//hour exclusive of VAT (in other words, 423,50 EUR/hour inclusive of 21% VAT)
- Rate Class E 325,- EUR//hour exclusive of VAT (in other words, 393,25 EUR/hour inclusive of 21% VAT)
- Rate Class F 300,- EUR//hour exclusive of VAT (in other words, 363,00 EUR/hour inclusive of 21% VAT)
- Rate Class G 275,- EUR//hour exclusive of VAT (in other words, 332,75 EUR/hour inclusive of 21% VAT)
- Rate Class H 250,- EUR//hour exclusive of VAT (in other words, 302,50 EUR/hour inclusive of 21% VAT)
- Rate Class I 225,- EUR//hour exclusive of VAT (in other words, 272,25 EUR/hour inclusive of 21% VAT)
- Rate Class J 200,- EUR//hour exclusive of VAT (in other words, 242,00 EUR/hour inclusive of 21% VAT)
- Rate Class K 175,- EUR//hour exclusive of VAT (in other words, 211,75 EUR/hour inclusive of 21% VAT)
- Rate Class L 150,- EUR//hour exclusive of VAT (in other words, 181,50 EUR/hour inclusive of 21% VAT)
- Rate Class M 125,- EUR//hour exclusive of VAT (in other words, 151,25 EUR/hour inclusive of 21% VAT)
- Rate Class N 110,- EUR//hour exclusive of VAT (in other words, 133,10 EUR/hour inclusive of 21% VAT)
- Rate Class O 100,- EUR//hour exclusive of VAT (in other words, 121,00 EUR/hour inclusive of 21% VAT)

The Client shall find details of the current status of each lawyer associated with Tuerlinckx Tax Lawyers- 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 Tax Lawyers 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 Tax Lawyers website (information up-to- date up to the time of accessing the website) are the standard applicable rates, unless Tuerlinckx Tax Lawyers and the Client expressly deviate from the same in writing, in individual correspondence between them.

§ 4. Tuerlinckx Tax Lawyers 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 lawyer and the urgency of the commission.

Tuerlinckx Tax Lawyers shall have the right to charge a success fee if the case is concluded with a favorable 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 Tax Lawyers 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 eleven percent of the charged fees.
Tuerlinckx Tax Lawyers 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).

In this case, price quotations are always indicative and - unless expressly agreed otherwise - not binding. The costs that Tuerlinckx Tax Lawyers 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 lawyers, bailiffs, notaries public, translators, book-keepers, accountants, auditors, experts and (foreign as well as domestic, whether or not public) authorities, shall be separately charged as 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 Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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 invoiced amount, to be charged irrespective of its right to legal costs (including the applicable litigation expenses) if a judicial collection is required.

A Client who qualifies as a consumer is subject to the provisions of Book XIX of the Economic Law Code, which can be accessed through the following link: https://economie.fgov.be/en/legislation/code-economic-law.

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

In case of non-payment, Tuerlinckx Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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 appurtenances mentioned in §5 of this clause, and all recovery costs), irrespective of the Client in whose name Tuerlinckx Tax Lawyers has issued the invoice.

§ 9. The place of payment shall be the registered office of Tuerlinckx Tax Lawyers, 2018 Antwerp (Belgium), Van Putlei 14.

§ 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 Tax Lawyers 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 Tax Lawyers, particularly § 5, § 6 and § 7 of this clause, shall similarly apply to each such payment request.

## CLAUSE 9 THIRD PARTY TRUST ACCOUNT

§ 1. Tuerlinckx Tax Lawyers shall remit to the Client all monies received by it on behalf of the Client, within the shortest possible time. If Tuerlinckx Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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 lawyers associated with Tuerlinckx Tax Lawyers have individual "Lawyers Professional Liability" insurance as subscribed by the Flemish Bar Association, with Amlin Europe NV (first insurer), Zurich lnsurance 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 Tax Lawyers has also subscribed to additional "Lawyers Professional Liability 2nd grade policy" insurance with AG lnsurance nv (first insurer) for € 2,500,000 , Zurich lnsurance plc, Belgium Branch (co- insurer) and KBC Verzekeringen nv (co-insurer), (broker: Vanbreda Risk & Benefits nv, B 2140 Borgerhout, Plantin and Moretuslei 297).

Tuerlinckx Tax Lawyers 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 Tax Lawyers and its lawyers 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 Tax Lawyers, its lawyers and/ or employees shall be limited to the amount for which Tuerlinckx Tax Lawyers and its lawyers are insured.

lf through no fault of Tuerlinckx Tax Lawyers or its lawyers, the professional liability insurer does not cover the damage, the principal amount of the damage compensation on the grounds of professional misconduct of Tuerlinckx Tax Lawyers, its lawyers 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 Tax Lawyers and/or its lawyers intentionally caused such damage. lf 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 Tax Lawyers, its lawyers, 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 Tax Lawyers and its lawyers as per § 1 and § 2 of this Clause is not sufficient, Tuerlinckx Tax Lawyers and its lawyers shall obtain additional insurance, if the Client makes an express written request for the same. Wherever applicable, Tuerlinckx Tax Lawyers 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 Tax Lawyers and its lawyers 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 Tax Lawyers, or directly to the Client.

## CLAUSE 11 INTELLECTUAL PROPERTY RIGHTS

$ 1. 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 Tax Lawyers, otherwise than in the context of the commission assigned to Tuerlinckx Tax Lawyers.

## CLAUSE 12 TERMINATION

§ 1. Both the Client as well as Tuerlinckx Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers shall prepare a final invoice and shall send the same to the Client. Tuerlinckx Tax Lawyers shall return the case file to the Client on the Client's first request for the same.

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

## CLAUSE 13 ARCHIVING

§ 1. All information regarding the collection, processing, security and storage of your personal data, as well as your rights, is available in our privacy statement.

## CLAUSE 14 SATISFACTION

§ 1. If the Client is not satisfied with the work carried out by a lawyer of Tuerlinckx Tax Lawyers, the Client may discuss the same with the lawyer himself.

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

If the complaints procedure organized internally at Tuerlinckx Tax Lawyers does not produce a satisfactory result, the Client can always turn to the Antwerp Bar Association.

§ 2. Tuerlinckx Tax Lawyers shall strive to provide its services in an optimal manner. Tuerlinckx Tax Lawyers 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 Tax Lawyers 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, lawyers are bound to fulfil a number of administrative obligations and to notify certain transactions.

The lawyer 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 lawyer 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 Tax Lawyers reserves the right to amend this Agreement at any time. If (an) amendment(s) is/are made, Tuerlinckx Tax Lawyers 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.

## CLAUSE 18 APPLICABLE LAW - JURISDICTION

§ 1. All agreements between Tuerlinckx Tax Lawyers 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 Tax Lawyers 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 Tax Lawyers 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).