

General terms and conditions

Article 1

GENERAL

In the general terms and conditions, the following terms are used:

1. Client: the party who gives the order.
2. Provider: FSV Accountants + Adviseurs B.V., with its registered office in Zaltbommel and place of business in Zaltbommel.

Article 2

APPLICABILITY

1. These general terms and conditions have been stipulated for the benefit of the indirect and direct manager(s) of the provider and persons employed by provider. When these conditions refer to provider, these manager(s) and the persons employed by the provider are therefore also referred to.
2. These general terms and conditions apply to all legal relationships between the provider and the client, except for changes in these conditions which must have been expressly approved by both parties in writing. These general terms and conditions also apply to all quotations and offers.
3. If the general terms and conditions have been made available by the provider to the client multiple times, a lasting business relationship is presumed. In this case, in order to validate subsequent agreements, the provider will not need to repeatedly make available these general terms and conditions.
4. The behavioural and professional rules which apply to the provider are part of the agreement. The client declares to always fully respect the provider's obligations that arise from these rules.

Article 3

CONCLUSION OF THE AGREEMENT

1. The agreement is concluded the moment the order confirmation, signed by the provider and the client, has been received by the provider. The confirmation is based on the information which the client at that time provides to the provider. The confirmation is considered to reflect the agreement correctly and fully.
2. The parties are permitted to prove that the agreement has been concluded in a different manner.
3. All orders are accepted in disregard of Article 7:404 of the Civil Code and Article 7:407 paragraph 2 of the Civil Code of the Netherlands. Only the provider is responsible for the execution of the order and the observance of agreements.
4. The agreement is entered into for an unspecified period of time, unless it follows from the contents, nature or tenor of the order that the agreement has been entered into for a specified period of time.
5. In the event that these general terms and conditions and the order confirmation contain any contradictory conditions, the conditions contained in the order confirmation will apply.
6. The applicability of the general terms and conditions of the client is explicitly rejected by the provider.

Article 4

PROVISION OF INFORMATION BY THE CLIENT

1. The client is obliged to provide - in time and in the manner requested - all details and documents which the provider in his opinion requires for the correct execution of the order given.
2. In case of orders to examine financial responsibilities, the client will notify the provider of all information relevant to the execution or completion of the order.
3. Insofar as nothing else arises from the nature of the order, the client guarantees the correctness, completeness and reliability of the details and documents provided to the provider, also if these come from third parties.
4. The documents provided will be returned to the client, if and insofar as the client requests this.
5. The additional costs and fees arising from the delay in the execution of the order as a result of the details and documents required not being provided on time, improperly or not at all, are borne by the client.

Article 5

EXECUTION OF THE ORDER

1. The provider stipulates in what manner and by whom the order given is carried out.
2. The provider can start additional work, and charge this to the client, other than that for which an order has been given, only if the client has given his permission to do so in advance.
3. If the client wishes to involve third parties in the execution of the order, he will only do so after he has reached an agreement with the provider about this. The provision in the previous sentence is equally applicable to the provider. The provider is not liable for shortcomings by these third parties.
4. If people working for the contractor carry out work at the client's location, the client must provide a suitable and safe workplace that complies with the statutory occupational health and safety standards and other applicable regulations relating to working conditions.

Article 6

CONFIDENTIALITY

1. The provider is bound to secrecy towards third parties, unless he has a legal or professional duty for disclosure.
2. The provider is not entitled to use the information provided to him by the client for another purpose than what it was received for. However, an exception to this is made if the provider has to appear in a disciplinary, civil, administrative or criminal proceeding, or in a proceeding conducted by the professional liability insurance where this information could be important.
3. Unless the provider has given his prior permission in writing to that end, the client will not disclose the contents of reports, advices or other statements made by the provider in writing or otherwise, unless they are drawn up or made with the intention to provide this information to third parties.
4. Pursuant to this article, the provider will impose his obligations on any third parties engaged by him.

Article 7

INTELLECTUAL PROPERTY

1. The provider reserves all rights regarding the intellectual products he uses or has used in the course of the execution of the order from the client, insofar as these arise from law.
2. The client is expressly not permitted to copy, disclose or exploit, either with or without the involvement of third parties, those intellectual products including a.o. computer programmes, system designs, work methods, advices, (draft) contracts and any other intellectual products of the provider, this in the broadest sense of the word.
3. The client is not permitted to hand over aids of those products to third parties, other than to seek an expert opinion regarding the work of the provider.

Article 8

REMUNERATION

1. The remuneration of the provider does not depend on the result of the order given.
2. If, following the conclusion of the agreement, but prior to full completion of the order, wages and/or prices undergo a change, the provider is entitled to (periodically) amend the agreed rate accordingly, unless the client and the provider have made other arrangements to this regard.
3. The remuneration of the provider, if necessary increased with advances and expense accounts from third parties involved, is charged to the client each month, each quarter, each year or after completion of the work, unless the client and the provider have made other arrangements to this regard. The sales tax is charged separately on all amounts owed by the client to the provider.

Article 9

PAYMENT

1. Payment by the client must take place within the agreed terms, but in no case later than fourteen days after the invoice date and without deduction, discount or debt settlement. Payments must be made in Dutch currency by bank transfer into an account indicated by the provider.
2. If the client has not paid within the term stated in paragraph one, the client is deemed to be in default. After the provider has at least once reminded the client to pay, the provider is entitled to charge the client the legal interest from the expiry

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date until the date of full payment without further proof of default and without prejudice to any other right of the provider.

3. All judicial and extrajudicial (collection) costs, reasonably incurred by the provider as a result of the non-fulfilment by the client of his obligations, are borne by the client.
4. The provider is entitled to demand from the client an (additional) guarantee without delay in a form to be stipulated by the provider if, in the opinion of the provider, the financial position or the payment history of the client so induces. If the client fails to give the guarantee requested, the provider is entitled, without prejudice to his other rights, to immediately suspend the remaining execution of the agreement; all that is owed to the provider by the client for whatever reason is payable at once.
5. In case of a jointly given order, clients are severally liable for the payment of the invoice amount insofar as the work has been carried out for the benefit of the joint clients.

Article 10

CLAIMS

1. Claims relating to the work carried out and/or the invoice amount must be announced to the provider in writing within fourteen days of the dispatch date of the items or the information about which the client has complained, or within fourteen days of the discovery of the shortcoming if the client can prove that he could not in all reasonableness have discovered the shortcoming earlier.
2. Claims as referred to in the first paragraph do not suspend the client's obligation to pay.
3. In the case of a justifiable claim, the provider can choose to have the remuneration charged adjusted, to improve or carry out the rejected work again for free, or to not (no longer) fully or partially carry out the order at a repayment in the proportion of the remuneration already paid by the client.

Article 11

TERMS

1. If the client owes an advance payment or if he must provide information and/or documents necessary for the execution of work, the term within which the work must be completed will not start before payment has been received in full or before the information and/or documents have been fully provided.
2. Terms within which the work must be completed can only be regarded as a deadline if this has expressly been agreed upon.
3. Unless the execution is permanently impossible, the agreement cannot be dissolved by the client on account of the term being exceeded, unless the provider does not or not fully execute the agreement within an agreed term about which he was notified in writing following the expiration of the agreed term. In that case, dissolution is permitted in accordance with Article 6:265 of the Civil Code of the Netherlands.

Article 12

TERMINATION

1. The client and the provider can terminate the agreement at all times. Orders with a term of more than 1 year can be cancelled subject to a notice period of 3 months.
2. Termination must be announced to the other party in writing.

Article 13

LIABILITY

1. The provider will carry out his work to the best of his abilities and with that exercise the due care to be expected from him. If an error is made because the client has provided him with incorrect or incomplete information, the provider is not liable for the damage caused by this error. If the client can prove that he has suffered damage as a result of an error made by the provider which could have been prevented by acting carefully, the provider is liable for that damage only up to the amount which is paid out in the case in question under the professional liability insurance of the provider, increased with the amount of the excess which in the case in question is borne by the provider in accordance with the policy conditions. If and insofar as no payment pursuant to said insurance should take place for reasons beyond the specific circumstances of this case for damages, the joint liability of the provider (including his above mentioned manager(s) and the persons employed by the provider) is in its entirety limited to an amount of € 45,000 or, if the remuneration charged by the provider is higher, up to an amount equal to the remuneration with a maximum of € 135,000.
2. The client indemnifies the provider against claims from third parties on account of damage caused by the fact that the client has provided the provider with incorrect or incomplete information, unless the client can prove that the damage is not caused by culpable actions or negligence on his part.

Article 14

EXPIRY DATE

Insofar as not stipulated otherwise in these general terms and conditions, rights to claim and other powers of the client towards the provider for whatever reason and relating to the execution of work by the provider will lapse at least one year after the moment the client was made aware or in all reasonableness could have been aware of the existence of these rights and powers.

Article 15

APPLICABLE LAW AND CHOICE OF FORUM

1. Dutch law applies to all agreements between the client and the provider to which these general terms and conditions apply.
2. All disputes relating to agreements between the client and the provider, to which these general terms and conditions apply, are settled by an authorised judge in the district of Arnhem.
3. Contrary to the provision in paragraph 2, the client and the provider are authorised to submit disputes to an arbitration board.

Article 16

ELECTRONIC COMMUNICATION

1. During the execution of the order, the client and the provider can communicate with each other with the aid of electronic means.
2. The provider is not liable for damage incurred by the client as a result of the use of electronic means of communication, including but not restricted to damage caused by non-delivery or delayed delivery of electronic communications, interception or manipulation of electronic communications by third parties or by software/equipment for sending, receiving or processing electronic communications, the transfer of viruses and the poor or non-functioning of the telecommunications network or other means required for electronic communication, insofar as the damage is the result of intent or gross negligence on the part of the provider.
3. The data excerpts from the sender's computer systems provide binding proof of (the contents of) the electronic communications sent by the sender until the contrary is proved by the recipient.

Article 17.

PROTECTION OF PRIVACY

1. In the context of the performance of the agreement or in the context of complying with legal obligations, the contractor may process personal data of the client and/or persons who are connected with and/or work at or for the client (or have such processed). The contractor will ensure an appropriate security level in view of the risks involved in the processing and the nature of the personal data to be protected (or have this ensured). However, this only if and insofar as this data is located in the contractor's (computer) systems or infrastructure. Processing of personal data takes place in accordance with the General Data Protection Regulation (GDPR).
2. If during the processing of personal data, the contractor is to be regarded as the processor and the client as the controller, the parties will draw up and sign a processing agreement in which they will lay down their mutual rights and obligations. This processing agreement must form an integral part of the agreement and of these conditions.
3. If the client and contractor have not concluded a processing agreement and the contractor processes personal data of and on instruction of the client within the meaning of the GDPR, then the provisions in these conditions apply as such.

Zaltbommel, 1 January 2023