

TERMS AND CONDITIONS

ARTICLE 1 - Scope

1.1. Present general conditions apply to each performance of SANSEN INTERNATIONAL TAX LAWYERS BV (hereafter: SITL) to a client, except when agreed otherwise in writing between SITL and the client, in which event present general conditions only apply to the extent they do not differ from what has been stipulated in such agreement.

1.2. Present general conditions have force of law in the relation between SITL and the client and are deemed to be accepted by the client if he has made no objections within a reasonable term upon their receipt. Acceptance of present general conditions may be inferred from amongst other things, however not exclusively, a normal continuation of performances by SITL without opposition of the client within a reasonable term.

1.3. All orders of clients are considered to be given to and to be executed exclusively by SITL, even when it is the express or assumed intention that a particular person executes an order.

ARTICLE 2 - Information and processing of personal data

SITL will promptly inform the client about the execution of the assignment and the progress of the case. The client will punctually and throughout the duration of the order, if requested by SITL, provide SITL with all useful information, including the correct invoicing details of the legal entity and/or natural person with respect to whom the invoice must be drawn up at the client's request. Moreover, SITL reserves the right to recover from the customer any tax recourse that is enforced by the administrative or judicial authorities against SITL as a result of incorrect billing data. The client will give SITL explicit consent to process the said information and, where applicable, the personal data, data regarding criminal judgments and criminally punishable acts, and the specific categories of personal data that could be included therein, for one or more specific purposes as described in the engagement letter. SITL also has the right to process the said information with a view to his rightful interests or those of third parties, the exercise of the fundamental right to freedom of expression or information and/or the establishment, exercise or justification of a legal claim.

2.1. The client accepts that SITL will comply with its legal obligations in relation to its reporting duty following the EU Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.

2.2. The client has the right to make a request to SITL to access, rectify, erase or transmit his or her personal data or to request to withdraw his or her consent or file an objection to the processing of his or her personal data. SITL undertakes to respond to the client's request with a reasoned answer within a period of one (1) month. Depending on the complexity of the request(s) and the number of requests, the period may be further extended, if necessary, by two (2) months. The answer must give the reasons why SITL accedes/does not accede to the client's request(s). SITL reserves the right, where necessary, to charge a reasonable fee in respect of the administrative costs (that may be) involved in acceding to the request(s). If the client is of the opinion that SITL has acted unlawfully in processing personal data or has not insufficiently fulfilled the request(s) addressed to SITL, the client may file a complaint with the national data protection authority.

This can be done via the following contact information:

Privacy Commission
Drukpersstraat 35, 1000 Brussels
+32 (0)2 274 48 00
+32 (0)2 274 48 35
commission@privacycommission.be

ARTICLE 3 – Calling on the services of third parties

3.1. Beyond the usual tasks performed at the law firm, the client agrees that SITL, under the latter's responsibility, may call upon the services of other lawyers to perform specific tasks as part of the performance of the lawyer's assignment.

3.2. If it is necessary for the performance of the assignment to call upon the services of a bailiff or a translator, the client leaves the choice of such to SITL.

3.3. SITL will only call upon the services of other third parties, such as notaries, experts or accountants, to be chosen in consultation with the client, with the express consent of the client.

ARTICLE 4 – Third-party remuneration

4.1. SITL shall pass on to the client as soon as possible all amounts that he receives on behalf of the client. If SITL is unable to pass the amount on immediately, he shall notify the client of the amount received and inform him or her of the reasons why the amount is not being passed on.

4.2. SITL may withhold certain sums from the amounts received on behalf of his client to cover amounts owing on advances or statements of costs and fees. He shall inform the client of this in writing. This clause is without prejudice to the client's right to dispute SITL's statements of fees and to claim the payment of the sums withheld. The fact that SITL withholds amounts owing on advances or statements of costs and fees does not in any way alter the client's obligation to pay the VAT owing on those amounts, and to do so via one or more separate payments to SITL in the event that the monies received from third parties may be insufficient to cover the full amount of VAT owing.

4.3. SITL shall immediately pass on all amounts received from the client for the account of third parties to those third parties.

ARTICLE 5 – Fees and costs

5.1. Fees are charged at the hourly rate. The standard hourly rates are available on request. In accordance with the guidelines of the Antwerp Bar Association, the lawyer/SITL is entitled to freely determine the fee. This includes the option for the lawyer/SITL to be remunerated according to the value of the case, in accordance with the guidelines of the Antwerp Bar Association.

5.2. Legal costs and expenses are the costs that SITL has had to pay in advance to third parties, such as to the bailiff, the registry, translators and public institutions. These costs will be reported precisely and in detail in the statement of costs and fees.

5.3. Displacements made will be charged at half our total time spent at the usual hourly rate. SITL may, before the start of the assignment and in the course of handling the case, request one or more advance payments. An advance payment is the flat rate amount that the client pays SITL prior to a detailed statement of costs and fees. In accordance with point 93 of the circular AAFisc no. 47/2013 (E.T. no. 0124.411) dated 20 November 2013, 50% of any advances will be considered to relate to costs that may be charged outside the standard for levying the VAT.

In the final statement of costs and fees, the advances will be deducted from the total amount. An offsetting of the VAT will then take place (in plus or minus) on the advanced costs, in accordance with the provision of point 93, paragraph 2 of the aforementioned circular of 20 November 2013.

If warranted, SITL may ask the client to pay a provision as meant in section 10 of administrative decision E.T. 125.682/3 dated 18 April 2014 issued by the VAT administration. Provided the four conditions set out therein are met, no VAT will be charged on such a provision as long as and to the extent that the provision is not applied by SITL to cover all or part of his statement of costs and fees.

If the client does not agree to the requested advance or the final statement, he or she must object thereto within fifteen days of receipt.

5.4. Fees are due for any service provided, including the first meeting unless otherwise agreed, and are registered at the applicable hourly rates.

5.5. Fees due by the client for performances or advanced payment shall be paid no later than fifteen (15) days following the date that the SITL statement of fees related to the performances or the advanced statement of fees was sent. SITL may, if necessary, for a smooth service provision, set a shorter term of payment as long as he provided justification for so doing.

5.6. SITL is recognised under the SME portfolio (<https://www.vlaio.be/nl/subsidies-financiering/kmo-portefeuille>). Clients wishing to make use of the SME portfolio must apply for it and inform SITL in good time. SITL will assess to the best of its ability whether the services provided qualify but can in no way be held responsible in the event of a refusal or retroactive adjustment of any intervention via the KMO portfolio system.

ARTICLE 6 – Late payment

6.1. In the event of a late payment, a default interest of 0.8% per month shall be due by the client, after SITL has formally served a notice of default payment of the statement of fees from the client whereby the latter is informed that a default interest shall be charged. In addition, a supplement of ten percent (10%) will be due to cover all judicial or extra-judicial (collection) costs. Said supplement shall not in any event amount to less than €250 or more than €2,500. SITL may also suspend performance of the assignment after informing the client thereof: in such event, SITL shall not be liable for any loss resulting therefrom.

ARTICLE 7 – Professional liability

7.1. SITL has subscribed a professional liability insurance to cover its possible professional liability, as well as that of its partners, each lawyer, associate or trainee, acting in the framework of a cooperation agreement with SITL.

7.2. The liability of SITL vis-à-vis the client, as well as that of its partners, each lawyer, associate or trainee, in connection with performances in the framework of the cooperation with SITL, shall always be limited to an amount covered by SITL's professional liability insurance, i.e. €10,000,000 (first, second and third grade coverage).

7.3. If the insurer providing the professional liability insurance does not cover the damage, without the lawyer being at fault for that, the compensation for a professional error by the lawyer will be limited in principal, costs and interest to an amount of €25,000.

7.4. In any event, any right to indemnity expires if the relevant claim is not brought before a competent court within one year after the facts on which it is based have, or ought reasonably to have, become known to the client.

ARTICLE 8 – Termination of the agreement

8.1. The client can terminate the agreement at any time by notifying SITL in writing. SITL will send the final statement of costs and fees to the client, taking into account his services provided until the termination of the agreement. SITL may not request any compensation for damages.

8.2. SITL will return the documents of the case to the client upon first request.

8.3. SITL can terminate the agreement at any time by notifying the client in writing. For purposes of determining the moment when SITL stops providing services, SITL must take into account the possibility for the client to obtain the requisite services of another lawyer.

ARTICLE 9 – Applicable law and legal disputes

9.1. These general conditions and the relation between SITL and the client are governed by Belgian law and, to the extent applicable, by and taking into account the professional rules of conduct issued by the Bar of Antwerp.

9.2. The parties will preferably settle any disputes amicably. Any possible dispute arising out of or in connection with the relation between SITL and the client or these general conditions shall be exclusively settled before the courts of the judicial district Antwerp and, to the extent applicable, the competent bodies of the Bar of Antwerp.