



Special Terms and Conditions for the Contracting of Personnel

Notwithstanding the General Terms and Conditions and the General Terms and Conditions for the Supply of Services in these General terms and Conditions of Purchase, the provisions set out in this chapter shall govern the contracting of personnel by PwC* where relevant.

Article 1 Implementation and standard of the contracted personnel

1. The Supplier guarantees that:
 - a) The Services to be provided by or on behalf of the Supplier shall comply with the conditions and specifications set out in the Contract and with the qualities and standards that are usual within the industry.
 - b) The personnel supplied by the Supplier shall maintain the agreed standards as to training, expertise and experience for the duration of their work for PwC.

Article 2 Management and supervision; (Employment) relationship between Supplier and personnel

1. The personnel to be contracted to perform the work for PwC shall be under the management and supervision of PwC, even though the contract of employment remains between those personnel and the Supplier. For the duration of the Contract, the contracted personnel shall comply with all reasonable and lawful instructions and directions from PwC.
2. The Supplier shall only engage personnel whom it employs under a contract of employment or an agency contract to carry out the work. The Supplier must provide proof on demand by PwC that the personnel are employed by the Supplier.
3. If the Supplier wishes to deploy personnel not in its employment, it must first obtain the specific written consent of PwC. PwC may attach conditions to such consent, including for the purpose of guaranteeing any obligations to third parties, in particular the tax authorities and implementation bodies.
4. The deployment shall automatically end if and as soon as the Supplier is no longer able to provide the personnel as a result of termination of the employment or agency contract between the Supplier and such personnel.

Article 3 Selection of candidates

1. Before commencement of the deployment of personnel, PwC shall provide the Supplier with an accurate description of the function, requirements of the function, working hours, tasks, location of work and the intended duration of the deployment.
2. Within a reasonable period following a request by PwC, the Supplier shall endeavour to select and/or recruit one or more candidates that satisfy the profile supplied by PwC. On the basis of this proposal PwC will make a selection. However, PwC is under no obligation to engage any of the proposed candidates.

Article 4 Identity, work permit and VOG

1. Before commencement of the work, the Supplier must supply a copy of a valid proof of identity of the personnel to be deployed and, if relevant, a copy of a work permit. The Supplier must immediately notify PwC of any change relating to such permit.
2. The Supplier indemnifies PwC against any claim alleging illegal labour.
3. On demand by PwC, the Supplier must provide a *Verklaring omtrent gedrag* (VOG) concerning the personnel to be deployed by PwC. If the VOG is an essential condition to be able to perform the function for which the personnel are to be deployed, the Parties shall discuss together whether the relevant member of the personnel can commence his work whilst the application for the VOG is still being handled, and if so, under what conditions.

Article 5 Duration of engagement, working hours and leave

1. The duration of engagement and working hours of the personnel to be deployed are set out in the confirmation of instructions.
2. The work should be carried out during PwC's normal office hours, unless agreed otherwise in writing. Overtime work to be carried out by the deployed personnel must be approved in writing by PwC before being carried out and invoiced.
3. Days on which the personnel supplied by the Supplier are unable to perform work due to the public holidays observed by PwC will not be paid for by PwC.
4. Days on which the personnel supplied may take leave shall be determined by agreement. These days will not be paid for by PwC.

Article 6 Time recording and invoicing

1. Personnel supplied by the Supplier must use the time recording system operated by PwC. PwC will check the summaries of hours worked by the personnel supplied by the Supplier in accordance with the Contract and sign them to confirm agreement. Such signature does not automatically signify approval of the Services.
2. Travel time between home and work by the personnel supplied by the Supplier is not payable by PwC, unless specifically agreed otherwise in writing.
3. Invoicing shall be monthly in arrears on the basis of the hours actually worked and approved in writing by PwC.

Article 7 User undertaking payment

If and insofar as relevant, PwC shall inform the Supplier whether the user undertaking payment will be applied as from the first working day or after 26 weeks, in accordance with the CAO (collective labour agreement) for agency workers. PwC shall notify the Supplier about (any changes to) relevant provisions of the employment conditions regulations so that the Supplier can correctly apply the user undertaking payment to its personnel (Article 22 (5) of the CAO for Agency Workers 2004-2009).

Article 8 Working conditions

PwC shall act towards personnel supplied to it by the Supplier with the same degree of care with which it treats its own employees. PwC undertakes to comply with the relevant Occupational Health and Safety Act and regulations and to provide a place of work that complies with current health and safety standards.

Article 9 Code of Conduct, confidentiality, independence

1. The personnel supplied by the Supplier must comply with and respect the internal rules and standards set by PwC, including the Code of Conduct.
2. The above provision also applies to the requirements for independence, duty of confidentiality and other instructions imposed by PwC. The

personnel supplied by the Supplier must sign a statement of confidentiality or supply a statement of independence on demand by PwC.

Article 10 Replacement of personnel; sick leave of personnel

1. The Supplier may only temporarily or permanently replace personnel it supplies on an occasional basis and with the prior written consent of PwC. PwC shall not withhold this consent without reasonable grounds.
2. In the case of each replacement of personnel the personnel supplied in replacement must have at least the same level of expertise, training, and experience as the personnel originally supplied. The charging rates for the personnel originally supplied may not increase in respect of the replacement personnel. The cost incurred in the replacement personnel adjusting to the job is payable by the Supplier.
3. If PwC is of the opinion that any personnel fail to meet the qualifications required, have acted in breach of PwC's Code Of Conduct or have breached a duty of good faith in any other way, then the Supplier must immediately replace this personnel on demand by PwC. The provisions of section 2 of this article shall similarly apply to this replacement.
4. PwC must be notified in the event of the sickness of any personnel before 09.00 a.m.
5. PwC is not liable to make payment for the hours that the personnel supplied are unable to perform their stipulated work due to sickness.
6. In the event that the sickness of a person supplied by the Supplier is expected to continue for a period longer than 10 working days, or in the case of absence for some other reason for more than 10 working days, then such person shall be immediately replaced on demand by PwC. The provisions of section 2 of this article shall similarly apply to this replacement.
7. If the relevant person cannot be replaced immediately, or at least within 5 working days, then PwC is entitled to terminate the contract for supply of personnel with immediate effect, without thereby incurring any liability to pay compensation to the Supplier.

Article 11 End of the contract for supply of personnel

1. The supply of personnel for a fixed or indefinite term shall end by:
 - a) Expiry of the fixed term specified in the confirmation of instructions;
 - b) Completion of the project specified in the confirmation of instructions (as determined by PwC);
 - c) Written notice of termination by PwC, subject to a notice period of 15 days, unless agreed otherwise in writing.

Article 12 Property

Immediately following the end of the contract for the supply of personnel, such personnel must immediately return to PwC property belonging to PwC with which they were supplied for the purposes of performing their work, including (copy) documents.

Article 13 Loan of personnel by PwC

Without the written consent of the Supplier, PwC is not permitted to loan any personnel employed by the Supplier to any third party or to instruct such personnel to perform work under the management and supervision of such third party.

Article 14 Liability

The Supplier is not liable for loss caused by any personnel it supplies during the performance of their work, if the reason for the loss is due to the inadequate exercise of management and supervision by PwC, except in the case of a deliberate act or gross negligence on the part of the Supplier or the personnel it supplies.

Article 15 Taxes and social insurance payments

2. The Supplier remains at all times responsible for compliance with its obligations under tax and social insurance legislation.
3. If PwC so requests, the Supplier must adequately prove that it has taken care of the payment of turnover tax, wage tax, national insurance premiums and employee insurance premiums.
4. If the Supplier is a temp agency, it must be an NEN 4400 certified company and registered in the *Register Normering Arbeid*. The Supplier shall immediately provide PwC on demand with a copy of the NEN 4400 certificate.
5. If the Supplier is not an NEN 4400 certified company, then the Supplier must provide on demand a 'Verklaring betalingsgedrag Keten- en Inlenersaansprakelijkheid' (declaration as to payment re chain and user undertaking liability) from the tax authorities being not more than three months old. Whilst the work by the personnel continues, a new statement needs to be supplied every three months.
6. The Supplier must also produce on demand by PwC a statement drawn up and signed by a chartered accountant appointed following agreement by the Parties, stating that the obligations under the tax and social insurance legislation over the preceding period have been complied with.
7. The costs of the aforesaid statements are payable by the Supplier.
8. The Supplier indemnifies PwC against any liability arising from the Supplier's obligations under tax and social insurance legislation.
9. Without incurring any liability to the Supplier, PwC is entitled to terminate the Contract with immediate effect and without the need for any court order, if the Supplier or any third party engaged by the Supplier is to blame for any arrears of turnover tax, wage tax, national insurance premiums or employee insurance premiums, without prejudicing any other rights and claims of PwC, in particular any entitlement to compensation.
10. Notwithstanding the provisions of section 5 of this article, PwC is at all times entitled to withhold from payment to the Supplier sums for turnover tax, wage tax, national insurance and employee insurance premiums, or any interest or fines imposed in respect thereof, and to pay such sums directly to the tax authorities or implementation bodies on behalf of the Supplier. In such cases, by making such payments, PwC is discharged from further liability for such payments as against the Supplier.

April 2011

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