



General Terms and Conditions of Purchase PwC*
May 2021

General Conditions

Article 1 Definitions

1. PwC: the separate Dutch legal entity that is operating under the PwC* brand and is the user of these General Terms and Conditions of Purchase.
2. Supplier: the party that supplies Goods or Services to PwC under the Contract.
3. Parties: the parties to the Contract, namely PwC and the Supplier.
4. Contract: every written agreement between PwC and the Supplier for the supply of Goods or Services to PwC.
5. Goods: material objects, together with their assembly and/or installation.
6. Services: work performed by the Supplier for PwC under the Contract.
7. Personal Data: personal data within the meaning of the General Data Protection Regulation ("GDPR").
8. Processor: processor within the meaning of the GDPR.
9. Data Subject: data subject within the meaning of the GDPR.

Article 2 Scope

1. These General Terms and Conditions of Purchase govern all requests, offers and contracts for the supply of Goods and/or Services.
2. The applicability of any terms and conditions (of supply) used by the Supplier are expressly excluded.
3. Any alternative terms or any conditions required by the Supplier shall only be binding if they have been expressly accepted by PwC in writing. The Supplier shall derive no future rights from any such agreed alternative terms.
4. If any term of these General Terms and Conditions of Purchase is void or voidable, the other terms shall remain fully enforceable.

Article 3 Creation of a Contract

1. If the Supplier makes a written or oral offer, a Contract is only created if such offer is accepted in writing by PwC.
2. If the Supplier has not made any written or oral offer, a Contract is created if the Supplier gives written acceptance of written instructions from PwC within 14 days of the date of the instructions.
3. A Contract is made up of the written terms of agreement between PwC and the Supplier, together with these General Terms and Conditions of Purchase, and replaces all earlier written and oral proposals, communications and agreements.
4. An offer made by the Supplier is irrevocable for the period specified in the offer. If no period is specified in the offer, then the offer shall remain open for a period of 30 days.
5. Offers are made unconditional and free of charge unless agreed otherwise in writing.
6. Oral or written undertakings by, and agreements with, PwC only bind PwC if and when they are confirmed in writing by a person with authority to sign.
7. If PwC has already provided the Supplier with a copy of these General Terms and Conditions of Purchase on respect of an earlier contract, or if PwC has notified the Supplier as to where it may have access to these General Terms and Conditions of Purchase, the Supplier is then deemed to have knowledge of this document. Once a contract has been entered into with the Supplier on the basis of these General Terms and Conditions of Purchase, then the Supplier is deemed to agree to any future contracts between itself and PwC being governed by these General Terms and Conditions of Purchase.

Article 4 Amendments

1. No amendments or additions (including additional work) to the Contract are binding unless they have been agreed in writing.
2. If such amendments or additions have consequences for the agreed price or delivery date, the Supplier should notify PwC of this in writing as quickly as possible and not later than 5 working days after the date of notice by PwC of the required amendment/addition. If the Supplier fails to inform PwC of this in writing in time or at all, the Supplier is deemed to have accepted the amendments and the agreed prices and other conditions in the Contract are deemed to apply to the relevant amendments.
3. If, in the opinion of PwC, the consequences for price or delivery date referred to in the previous section are unreasonable, then PwC is entitled to rescind the Contract and/or to withdraw the proposal for amendment without being liable for any form of compensation.

Article 5 Extension

1. The contract term or delivery period shall be set out in the Contract. Time-based contracts are for a fixed time and shall end automatically. PwC does not agree to the implied extension of Contracts. No later than 2 months before the expiry of this fixed term, the Supplier shall contact PwC to draw up a new contract or delivery date where required.

Article 6 Price

1. The prices specified in the Contract for the supply of Goods or Services are fixed. Unless specifically agreed otherwise in writing, prices will not be changed.
2. All agreed prices are inclusive of all costs and supplements including, but not limited to, postage charges, loading, transport, unloading and installation of Goods, insurance, administration, personnel accommodation and travel costs and travelling time. Additional costs not expressly agreed in writing by PwC in advance are not chargeable.
3. All agreed prices are exclusive of turnover tax (VAT), including all other government-imposed taxes, duties and surcharges.
4. The agreed prices are expressed in euro (€).
5. The prices of the Goods are based on DDP (Delivery Duty Paid) to the agreed destination, at the agreed time and within the agreed delivery period.

Article 7 Invoicing and payment

1. Goods shall be invoiced once they have been delivered, unless agreed otherwise in writing.

2. Services shall be invoiced during the Contract on the basis of monthly invoices in arrears, including a breakdown of charges, sent by the Supplier to PwC, unless agreed otherwise in writing.
3. Invoices shall be as a minimum set out clearly and comprehensively the following information:
 - The ascription (PwC B.V. or unit in the Netherlands), attn. Accounts Payable, Thomas R. Malthuisstraat 5, 1066 JR Amsterdam
 - Invoices can be sent to the aforementioned address or by e-mail to nl_crediteuren@pwc.com
 - Name of the contact person for PwC
 - Unique Invoice number
 - Invoice date
 - Address of the Supplier
 - The Chamber of Commerce number and VAT number of the Supplier
 - Complete IBAN Bank account of the Supplier
 - The number of the Contract (job code or ou/eac code or PO number)
 - Specification of the Goods or Services supplied, and quantities
 - Net amount, VAT, VAT percentage, Gross amount.
4. Payment shall be made by PwC within 30 days of the invoice date in case of approval by the responsible. Payment by PwC is not deemed to waive any right of PwC and constitutes no acceptance of the Goods or Services.
5. PwC is entitled to suspend payment of all or any part of an invoice if:
 - a) It believes that the Goods or Services do not fully comply with the Contract or if there is otherwise any breach of the Contract by the Supplier;
 - b) It has reasonable doubts regarding the substantive accuracy of the relevant invoice.
6. Failure by PwC to pay any invoice on time or at all on a ground specified in the previous section of this article does not entitle the Supplier to suspend or terminate performance of its contractual obligations.
7. PwC is at all times entitled to have the invoices sent by the Supplier audited by an accountant designated by PwC as defined in Book 2 Article 393 (1) of the Dutch Civil Code. The Supplier shall enable such accountant to inspect the books and documents and provide him with all the information he requires. The audit is confidential and shall not extend beyond what is necessary to verify the invoice. The accountant shall produce his report to both Parties as soon as possible. The costs of the accountant's audit are payable by PwC, unless the audit reveals that the invoice(s) in question was/were not correct or complete, in which case the costs are payable by the Supplier.

Article 8 Guarantee

1. The Supplier guarantees that the Goods or Services it supplies continually meet the terms of the Contract or, if no such terms are agreed, the specifications, qualities and standards required of the Goods or Services in commerce or that are otherwise regarded as usual. The same applies with regard to relevant statutory environmental and other regulations.
2. There is a guarantee period of 12 months for Goods and Services, commencing the delivery date, unless statutes, case law, the Supplier or the industry within which the Supplier operates requires or relies on a longer period. The guarantee period will be extended by any period equal to the period(s) during which the Goods and/or Services were not used or could not be used due to a breach as referred to in this article.
3. If, in the opinion of PwC, the Goods or Services do not comply with the terms of the Contract, then within the guarantee period PwC may choose, notwithstanding its other rights and claims, either:
 - a) to return the Goods at the expense and risk of the Supplier; or
 - b) to require the repair, adaption, improvement or supply of new Goods or Services by the Supplier free of charge; or
 - c) to terminate all or part of the Contract with immediate effect, and additionally to claim compensation.
4. If following consultation with the Supplier it is reasonable to assume that the Supplier is not willing or able to repair or replace Goods or Services properly, in time or at all, then PwC is entitled in urgent cases to repair or replace the Goods or Services itself or via a third party and to pass on the cost to the Supplier.

Article 9 Time of delivery

1. The Supplier will deliver at the agreed time or within the delivery period(s) specified in the Contract. If a delivery period has been agreed, then such period shall commence on the date specified in the Contract or, in the absence of such date, at the time when the Contract comes into effect. Unless expressly agreed otherwise in writing, all delivery periods are strict deadlines. If these deadlines expire, except in the case of force majeure, the Supplier will be in breach of contract without further notice of breach being required. In such a case, PwC is entitled to terminate the Contract, without prejudice to its other rights, including the right to additional or substitutive compensation.
2. The Supplier must immediately notify PwC in writing if it knows or suspects that there is any threat of delay to the supply of its Goods or Services, as a result, for example, of the requirement for additional, unexpected work. Such notice must state:
 - the reason for the delay;
 - the anticipated duration of the delay; and
 - the steps taken, or to be taken, by the Supplier to prevent any further delay.Such notice does not affect the rights of PwC as set out in the first section of this article and elsewhere in these General Terms and Conditions of Purchase.

Article 10 Intellectual and industrial property rights

1. The Supplier guarantees that the use of its Goods and Services will not infringe any third-party intellectual or industrial property rights.
2. If the Supplier supplies Goods or Services which are subject to any third-party intellectual or industrial property rights, the Supplier grants to PwC a right of use.
3. The Parties shall at all time remain the owners of all intellectual or industrial property rights vested in the relevant Party that already existed prior to commencement of the Contract.
4. All intellectual or industrial property rights created and enforceable by virtue of the results of the Contract or the Goods or Services supplied and/or developed in collaboration with PwC vest in PwC. Insofar as is necessary, the Supplier transfers in advance the intellectual or industrial property rights to PwC and undertakes to assist in bringing about such transfer. The Supplier is prohibited, whether or not with the engagement of third parties, from

- copying, disclosing or exploiting the products for which PwC holds the intellectual or industrial property rights.
5. The Supplier shall indemnify PwC against any third-party claim arising from or connected with any infringement of the said rights and shall compensate PwC in respect of all consequential loss and costs.

Article 11 Confidentiality and Data Protection

1. Except in the case of express written consent from PwC, any statutory obligation or any professional rule, the Supplier, its personnel or any third party it engages must treat all information relating to the Contract (including the results of the Contract), to PwC and to client and other business relationships of PwC of which it learns in connection with the performance of the Contract in the strictest confidence.
2. This duty of confidentiality remains fully enforceable even after the performance of the Contract has been completed.
3. In its capacity as Processor, the Supplier shall only collect and process the Personal Data on the instructions, and on behalf of, PwC, in accordance with the instructions of PwC, except in the case of deviating statutory obligations. The Supplier shall process Personal Data in accordance with the GDPR.
4. The supplier and any third parties it engages in accordance with Article 14 section 2 of these General Terms and Conditions of Purchase, shall not store any Personal Data in or transfer Personal Data to countries outside of the European Economic Area ("EEA") unless this is with the prior written consent of PwC and the Supplier and any third parties it engages, shall implement additional measures where necessary, so that the transfer complies with the GDPR.
5. The Supplier and any third parties it engages have implemented appropriate technical and organisational measures in order to protect the Personal Data against loss or any form of unlawful processing and those measures have been implemented with due regard for risks associated with the processing and the nature of the data to be protected. The measures are also aimed at preventing the unnecessary collection and further processing of the Personal Data.
6. The Supplier and any third parties it engages shall, at the first request of PwC and in any event at the end of the Contract, immediately make available to PwC, or destroy, all Personal Data and all data and information that it holds within the framework of the performance of the Contract, or destroy it and, in the latter case, Supplier and/or any third parties it engages shall declare that they have done so, except in the case of deviating statutory obligations.
7. The Supplier and any third party it engages shall immediately, in any event within 24 hours, notify PwC of (a) an actual or suspected breach of security within the meaning of article 33 of the GDPR, concerning Personal Data or (b) requests from third parties, including authorities, for Personal Data to be disclosed or inspected, and in relevant cases shall take further steps in conjunction with PwC. Without the prior consent of PwC, the Supplier and any third parties it engages shall not contact the Data Subject, the authorities or other third parties.

Article 12 Global Third Party Code of Conduct

1. The Supplier must comply with PwC's "Global Third Party Code of Conduct" relating to the social, ethical and environmental aspects of socially-responsible purchasing. The Supplier confirms receipt of a copy of the Global Third Party Code of Conduct from PwC (whether sent on request or on the initiative of PwC).
2. If investigation by PwC reveals that the Supplier has not acted in compliance with the Global Third Party Code of Conduct, then PwC shall notify the Supplier of this in writing and indicate what changes need to be implemented in order to ensure compliance with the Code within a timeframe to be agreed between the Parties.
3. In the event of non-compliance with the Global Third Party Code of Conduct, PwC is entitled to terminate the Contract with immediate effect. In such a case, the Supplier will have no right to any form of compensation.

Article 13 Use of PwC information and name and logo of PwC

1. The Supplier may not advertise or otherwise disclose any information whatsoever relating to the Contract or to its relationship with PwC without the prior written consent of PwC.
2. The Supplier has no right to use the trade names and logos of PwC without the prior consent of PwC. If PwC grants such consent to the Supplier, the Supplier shall only use the relevant trade names and logos in accordance with the current conditions governing, for example, the PwC house style.

Article 14 Transfer of rights and obligations. Subcontracting and registration obligation under the Placement of Personnel by Intermediaries Act (*Wet allocatie arbeidskrachten door intermediairs - Waadi*)

1. The Supplier is not entitled to transfer, dispose of or encumber the rights or obligations created under the Contract without the prior written consent of PwC. Such consent shall not be unreasonably withheld. Such consent may be given by PwC subject to conditions and does not affect the responsibility and liability of the Supplier for compliance with the Contract.
2. The Supplier is not entitled to engage a third party to carry out any part of the Contract, by subcontracting or otherwise, without the prior written consent of PwC. In the event that any third party is engaged, the Supplier remains fully responsible for the performance of the Contract. Any acts or breaches by such third parties or their personnel shall be treated as acts or breaches of the Supplier itself.
3. If the Supplier supplies personnel to PwC – whether or not as part of its core business activities – the Supplier shall, in conformity with the Placement of Personnel by Intermediaries Act (*Waadi*), comply with the registration obligation at the Commercial Register of the Chamber of Commerce. The Supplier indemnifies PwC against any fines or other types of measures imposed on PwC as a result of the Supplier's non-compliance with its obligations under the *Waadi*.

Article 15 Anti-Bribery

If, without the prior written consent of the other Party, either Party within the context of the instructions forming the Contract offers or actually makes any payment or other gift to any employee(s) of the other Party or to any associated third-party of the other Party, the other Party shall be entitled to terminate the Contract with immediate effect without incurring any further liability for compensation or otherwise.

Article 16 Prohibition on recruitment

For the duration of the Contract and for a period of 6 months thereafter, neither Party may employ, negotiate employment terms for and/or otherwise engage, any employee of the other Party who was involved in the performance of the Contract, except following negotiation and agreement between the Parties.

Article 17 Liability

1. The Supplier is liable for all loss suffered by PwC or any third party as a result of any breach of its performance of the Contract or as a result of any unlawful act or omission on the part of the Supplier, its employees or any third party it has engaged.
2. The Supplier indemnifies PwC for all third-party claims based on attributable acts or omissions of the Supplier and its personnel or of third parties it engages, and in relation to (the use of) the Goods and Services.
3. The Supplier must take out adequate liability insurance at its own expense (including, in any event, business and professional liability insurances). On demand by PwC, the Supplier shall provide sufficient proof of the policy and payment of the premiums.
4. If at any time circumstances arise that lead to possible or actual liability for damages on the part of either Party, then the other Party undertakes to take all steps necessary to limit such possible or actual loss. In such a case, the Parties shall negotiate.

Article 18 Force Majeure

1. In the event of force majeure, either Party has the right to suspend all or part of the performance of the Contract for as long as the force majeure continues, without either being liable to the other for compensation as a result. The Party suspending performance must notify the other Party in writing – and in any event within three days – of the facts giving rise to the force majeure and must supply proof thereof. If the situation of force majeure lasts longer than 30 days, then either Party has the right to terminate the Contract without thereby incurring any liability to pay compensation to the other Party.
2. 'Force majeure' does not include the sickness/lack of personnel, work stoppages, breaches by any third party engaged by the Supplier, the breakdown or lack of suitability of materials, or any liquidity/solvency problems on the part of the Supplier and the third parties engaged by it.

Article 19 Termination and notice to terminate

1. PwC is entitled to choose, without the need to serve notice of default, either to suspend all or any part of the Contract, or to terminate in writing all or any part of the Contract, in either case with immediate effect and without any liability to pay compensation, in any of the following events:
 - a) a moratorium in favour of, or declaration of insolvency against, the Supplier or any application for either of these;
 - b) the appointment of a receiver or administrator to oversee the Supplier's affairs;
 - c) the sale or cessation of the Supplier's business, or the death of the Supplier;
 - d) the revocation of licences to the Supplier that are necessary for the performance of the Contract;
 - e) full or partial attachment upon the capital or on a substantial part of the business assets of the Supplier or upon the Goods intended for the performance of the Contract;
 - f) the bringing into question of the independence of PwC by continuing the Contract or related contracts;
 - g) the fact that the Supplier has not complied fully or at all with its obligations under the Contract and the breach is so serious that, applying the principles of reasonableness and fairness, PwC cannot be further expected to continue with the Contract, or such other circumstances have arisen that are of such a nature that it is not reasonable to expect continuation of the Contract in its present form.
2. Any claim by PwC against the Supplier by virtue of termination under this article is payable with immediate effect and in full.
3. Either Party may terminate the Contract subject to given a reasonable period of written notice, being not less than 2 months' notice.

Article 20 Jurisdiction and competency

Any legal relationship between PwC and the Supplier is governed exclusively by Dutch law. The applicability of the United Nations Convention on Contracts for the International Sale of Goods is explicitly excluded. Any dispute between the Parties shall be resolved as far as possible by negotiation, failing which any such dispute shall be brought before the competent court in Amsterdam.

Terms and Conditions for the supply of Goods

Notwithstanding the General Terms and Conditions of these General Terms and Conditions of Purchase, the provisions set out in below shall govern the supply of Goods to PwC by the Supplier.

Article 21 Guarantee

The Supplier guarantees that the Goods are always of a consistently high quality and free from defects in construction, materials, production finish and form, as well as errors and defects in their nature, composition and content. The Supplier also guarantees that the Goods are entirely suitable for the purpose for which they are intended and can be used, and where relevant processed, for such purpose.

Article 22 Transport

1. The Supplier is responsible for transport and for transport costs.
2. The Supplier is liable for any damage to and loss of Goods resulting from their loading, transport or unloading, as well as for loss caused by unsuitable or insufficient packing. The Supplier must insure itself against risks arising during transport.

Article 23 Packing and delivery

1. The Supplier shall ensure that the Goods are properly packed, where relevant in accordance with any instructions or specifications from PwC. The Goods must not be packed in packaging that at the time of delivery is environmentally hazardous or suspected to be so, according to provisions of law or current science, or that could in any other way be a threat to health, safety or welfare.
2. The Supplier must deliver the Goods with a packing list that sets out information including the quantity and nature of the Goods, the relevant Contract number, the contact person from PwC and the delivery address.

- Without this packing list, PwC is entitled to refuse acceptance of the Goods without being liable to pay the purchase price or compensation.
3. The delivery and removal of materials and the refuse, packaging, remaining items and other waste resulting from this work, is the responsibility of, and at the expense of, the Supplier and must be carried out in accordance with the relevant regulations.
 4. The Goods must be delivered together with all documents intended to enable their optimum use, as well as any proofs of guarantee or quality certificates. This means, for example, that all parts, materials, aids, tools, spare parts and instructions for use necessary for the use intended by PwC or that the Supplier can reasonably expect to be necessary for such use as is indicated in the Contract, must be supplied, even if they are not specifically listed in the Contract.
 5. The Supplier is responsible, at its own expense and risk, for the installation, assembly and other work relating to the supply of the Goods, even if the Supplier has contracted out this work to a third party. Such contracting out is only permissible with the prior written consent of PwC.

Article 24 Transfer of ownership

1. Subject to any claim to retention of title or rights of complaint, the ownership and risk of the Goods shall transfer to PwC at such time as the Goods are delivered, or deemed to have been delivered, to PwC, provided that such Goods have been approved by PwC and meet the terms of the Contract. The Supplier guarantees to transfer full and unencumbered ownership.
2. If PwC does not approve the Goods, or upon checking them is not in agreement, or claims the right to terminate the Contract or to replacement of Goods, the Goods delivered shall remain owned by, and at the risk of, the Supplier.
3. If PwC provides materials such as tools, drawings, specifications and software to the Supplier so that the Supplier can meet its contractual obligations, such items remain the property of PwC. The Supplier shall keep these materials separate from items belonging to itself or any third party and shall regard them and use them as property of PwC.
4. Once materials such as raw materials, additives and software from PwC are reprocessed into the Goods of the Supplier, this creates new items that belong to PwC.

Terms and Conditions for the supply of Services

Notwithstanding the General Terms and Conditions of these General Terms and Conditions of Purchase, the provisions set out below shall govern the supply of Services to PwC by the Supplier.

Article 25 Performance and standard of the Services

1. The Supplier guarantees that:
 - a) the Services will be performed with the appropriate level of skill and care, using the correct materials;
 - b) for the duration of the Contract its personnel and any third parties will maintain the agreed standards regarding training, expertise and experience.
2. The Supplier shall engage, and is responsible for, any tools, personnel or third parties for the performance of the Services, and must comply with all statutory health, safety and environmental regulations.
3. At the first request of PwC the Supplier shall hand over the information as stated on the proof of identity of its personnel and/or the third parties it engages with Dutch nationality or the nationality of a Member State of the European Union, the European Economic Area, Switzerland or Turkey¹. In accordance with the Foreign Nationals Employment Act (*Wet Arbeid Vreemdelingen – WAV*), prior to the start of the work, the Supplier shall provide PwC with a copy of a valid proof of identity of the personnel and/or third parties who have a different nationality than referred to above or who are Turkish nationals and may not reside legally in the Netherlands under the Association Treaty. In accordance with the WAV the Supplier shall comply with the obligation before commencing the Services to hand over a copy of the work permit, and if applicable the residency permit, for the personnel and/or third parties it engages. The Supplier shall notify PwC immediately of all changes in relation to this (these) permit(s).
4. The Supplier is responsible for ensuring that PwC is able to verify the identity of the personnel and/or third parties engaged by the Supplier prior to the commencement of the Services and can do so on the basis of a valid, original passport, an ID card and/or a residency permit, such in accordance with the Netherlands Compulsory Identification Act (WID). Furthermore, the Supplier is responsible for ensuring that the personnel are at all times able to identify themselves whilst at work on the basis of a valid ID document within the meaning of the Netherlands Compulsory Identification Act.
5. If the Supplier fails to comply with the obligations referred to in sections 3 and 4 of this Article in a timely manner, PwC retains the right to deny the relevant personnel and/or third parties access to the work. The Supplier indemnifies PwC against all claims, any penalties and/or otherwise in relation to illegal employment and/or failure to comply with the obligations under the WAV.
6. At the first request, the Supplier shall provide PwC with copies of the Certificate of Good Conduct (VOG), diplomas, testimonials and any employer references in respect of the personnel and/or engaged third parties.
7. If PwC is of the opinion that personnel used by the Supplier for the performance of the Contract are inadequately qualified, the Supplier is obliged to arrange immediate replacement of those personnel.
8. If the Services are to be performed on the premises of PwC, then:
 - a) the Supplier, its personnel or any third parties it engages must comply with, and respect, the internal rules and standards set by PwC, including the Code of Conduct. The Code of Conduct can be found on the PwC website and shall be sent on request;
 - b) during the performance of the work, the Supplier shall keep any form of disturbance to a minimum;
 - c) if the performance of the work requires that furniture or equipment be moved, the Supplier is responsible for moving it and for putting it back in its original position;
 - d) the Supplier must take measures to prevent property of PwC becoming dirty or damaged;

- e) during the performance of the work, the Supplier must take measures to guarantee the safety of users and other persons in the vicinity;
- f) the bringing onto the premises of work tools and materials must be approved in advance by PwC;
- g) the Supplier shall perform the Services within the normal working hours of PwC, unless agreed otherwise in writing.

Article 26 Management and Supervision; Contract for Services

1. Services are performed on the basis of (a Contract for) 'Services' as defined by Chapter 1, Title 7, Book 7 of the Dutch Civil Code.
2. The natural persons and legal entities deployed by the Supplier for the performance of the Services shall be managed and supervised by the Supplier.
3. The Supplier indemnifies PwC against any liability arising from the creation of any contract of employment between PwC and the personnel deployed by the Supplier.
4. The Supplier indemnifies PwC against any employee-based claims from personnel deployed to perform the Services.

Article 27 Work tools and materials

1. The Supplier shall arrange for the necessary work tools and materials, machinery, clothing and safety items.
2. Materials, drawings, models, instructions, specifications and other work materials provided by PwC, or purchased/manufactured by PwC at its own expense, remain the property of PwC or become the property of PwC at the time of their purchase or manufacture, unless agreed otherwise in writing.
3. Any change made to these work tools and materials, or their use for, or in connection with any purpose other than to provide the Services to PwC, is only permitted with the prior written consent of PwC. Such approval does not, however, affect the guarantee obligations of the Supplier.

Article 28 Employment terms, taxes and social insurance

1. During the provision of the Services the Supplier shall adhere to the applicable legislation relating to employment terms, including the Netherlands Labour Market Fraud (Bogus Schemes) Act (WAS), as well as to any applicable collective labour agreement (cao) and, if applicable in the case of posting seconded employees from other EU member states, the Terms of Employment Posted Workers in the European Union Act (WagwEU). If PwC requests the Supplier to provide further information in order to be able to comply with the obligations under this legislation, then the Supplier shall provide this on first request.
2. The Supplier remains at all times responsible for compliance with its obligations under tax and social insurance legislation.
3. As soon as PwC so requests, the Supplier must adequately prove that it has taken care of the payment of applicable wages and the payment of due turnover tax, wage tax, national insurance premiums and employee insurance premiums. At the first request of PwC the Supplier shall cooperate with a check, random inspection and/or audit so that PwC is able to verify that the Supplier is compliant with the applicable legislation including the Foreign Nationals (Employment) Act (WAV), the Labour Market Fraud (Bogus Schemes) Act (WAS), the WagwEU and the GDPR. In this context, the Supplier grants PwC access to the necessary systems and underlying data to allow PwC to be able to perform (or have performed) the required checks.
4. The Supplier is responsible for ensuring that the obligations under sections 1 up to and including 3 are imposed on all third parties that it enters into contracts with for providing the Services to PwC and is also responsible for imposing on these third parties the obligation to impose these same obligations on their own respective contract parties.
5. If the Supplier is self-employed without employees or collaborates with such person, PwC can establish specific conditions regarding the manner of contracting, deployment and/or payment of the relevant self-employed person. The Supplier shall, on first request, provide PwC with copies of documents that satisfactorily demonstrate the nature of the employment relationship or of the person's entrepreneurship, such being at the discretion of PwC.
6. The Supplier indemnifies PwC against any liability for the obligations of the Supplier under tax and social insurance legislation and employment conditions claims by the Supplier's employees relating to work undertaken in the context of the delivery of the Services.
7. 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 with regard to the payment of the applicable wages, 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.
8. Notwithstanding the provisions of section 7 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 or to deposit such sums in a G-account. In such cases, by making such payments, PwC is discharged from further liability for such payments as against the Supplier.

* 'PwC' is the brand under which member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide services. Together these firms form the PwC network. Each firm in the network is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. 'PwC' and 'PricewaterhouseCoopers' form part of the trade names of among others the following companies: PricewaterhouseCoopers Accountants N.V. (Chamber of Commerce 34180285), PricewaterhouseCoopers Belastingadviseurs N.V. (Chamber of Commerce 34180284), PricewaterhouseCoopers Advisory N.V. (Chamber of Commerce 34180287), PricewaterhouseCoopers Compliance Services B.V. (Chamber of Commerce 51414406), PricewaterhouseCoopers Pensions, Actuarial & Insurance Services

¹ This applies to personnel and/or third parties who are Turkish nationals and may reside legally in the Netherlands under the Association Treaty.

B.V. (Chamber of Commerce 54226368), Holding PricewaterhouseCoopers Nederland B.V. (Chamber of Commerce 33280000) and PricewaterhouseCoopers B.V. (Chamber of Commerce 34180289). At www.pwc.nl more detailed information on these companies is available, including these General Terms and Conditions and the General Terms and Conditions of Purchase, which have also been filed at the Amsterdam Chamber of Commerce.