



Specific Terms and Conditions for PwC.digitaleservices

These Terms and Conditions (“the/these Specific Terms & Conditions”) are supplemental to the signed Engagement Letter which addresses both the terms of the various services being provided by PwC and the General Terms & Conditions PwC applicable to all services provided by PricewaterhouseCoopers Accountants N.V. and/or PricewaterhouseCoopers Belastingadviseurs N.V. and/or PricewaterhouseCoopers Compliance Services B.V. (hereafter: “PwC”). These Specific Terms & Conditions cover the use of the internet portal which facilitates the exchange, review/approval and transmission of tax returns and/or the review/approval of the financial statements to be filed and/or other documents.

1. The following terms are used in these Specific Terms and Conditions:
 - **PwC.digitaleservices**: the secure internet portal with web applications built up in modules.
 - **Client**: the legal entity, company or natural person that uses the Services.
 - **First-day notification** reports; known by the Dutch acronym EDM; formality as a result of which employers are under the obligation to report new employees to the Dutch Tax & Customs Administration at least one day prior to them taking up their duties.
 - **Tax return**: Tax return for the Dutch Tax Authority.
 - **Financial statements**: financial statements to be filed with the Chamber of Commerce.
 - **ESL**: European Sales List.
 - **PwC**: PricewaterhouseCoopers Accountants N.V. or PricewaterhouseCoopers Belastingadviseurs N.V. and/or PricewaterhouseCoopers Compliance Services B.V.
2. These Specific Terms and Conditions apply to all proposals and contracts between the Client and PwC in which PwC provides the Client with access to PwC.digitaleservices.
3. In order to use PwC.digitaleservices the Client should have the use of a computer with an operating system supported by a recent and common browser, such as Microsoft Internet Explorer, Mozilla Firefox, Google Chrome or Safari, and internet access. PwC reserves the right not to support, or to stop supporting, certain operating systems that are or have become uncommon and browsers and/or versions that are outdated and are or have become uncommon.
4. After the Client has provided PwC with the necessary data, PwC will prepare the tax return and/or the financial statements. The Client and PwC will agree how the data is to be provided. The Client is responsible for the accuracy and completeness of the data provided as well as for the punctual delivery thereof.
5. As soon as PwC has prepared the tax return and/or the financial statements, the Client will receive an e-mail, announcing that the draft tax return is ready for checking and approval. After approval, the Client will digitally sign the tax return, after which it and/or the financial statements will be submitted to the Dutch Tax Authority or Chamber of Commerce from PwC.digitaleservices.



6. Where payroll tax returns are concerned, the Client shall provide any additions or corrections (concerning the previous period) no later than 12 working days prior to the due date of the tax return in the appropriate period (month or four-week period). The Client shall confirm their approval of the tax return as soon as possible and no later than five days prior to the tax return due date.
7. Where VAT returns/ICS declarations are concerned, the Client shall provide the required information no later than on the 15th day of the month following the month/quarter to which the VAT return/ESL declaration relates. This deadline shall be moved forward by two days in the month of February. The Client shall receive the e-mail notification that PwC has prepared the tax return no later than five days before its filing deadline. The Client shall be required to confirm their approval of the tax return by return of mail or no later than on the third working day before its filing deadline.

If the taxable period for the VAT return/ESL declaration is one year, the Client shall be required to provide the required information by 28 February at the latest. The Client shall receive the e-mail notification that PwC has prepared the tax return no later than five days before its filing deadline. The Client shall be required to confirm their approval of the tax return by return of mail or no later than on the third working day before its filing deadline.

8. Where the financial statements to be filed are concerned, the Client shall file the financial statements due to be filed with the Commercial Register of the Chamber of Commerce within eight days of adopting them. As the adoption of the financial statements takes place at the moment of signing, the financial statements should be filed within eight days of being signed. The Client shall itself report the date of adoption in PwC.digitaleservices. Please note that the filing of the financial statements is also subject to the statutory time period after expiry of the financial year.
9. The tax return and/or the financial statements shall be submitted based on a certificate after the Client has placed their electronic signature. On placing the digital signature, the Client agrees with the tax return and authorises PwC to submit the tax return to the Dutch Tax & Customs Administration.
10. PwC.digitaleservices shall be used to forward first-day notification reports to the Dutch Tax & Customs Administration in electronic format. The Client shall bear responsibility for entering the correct details of new employees and their timely submission (one day before their taking up their duties at the latest) to the Tax & Customs Administration using PwC.digitaleservices. After having been signed electronically, first-day notification reports are sent using a certificate.
11. PwC shall engage a third party to make PwC.digitaleservices available, the supplier of the application. PwC guarantees that it has the right to grant the Client access to PwC.digitaleservices. PwC has made strict agreements with the third party about the confidentiality and security of the information processed in PwC.digitaleservices. In making use of PwC.digitaleservices, the Client agrees to the processing of their data.



12. If, for whatever reason, PwC.digitaleservices is unavailable for more than one day, arrangements shall be made for alternative data provision, preparation and/or approval of the tax return/financial statements or first-day notification, so that the punctual submission of these documents is not endangered.
13. PwC shall not assume any liability for the consequences of overdue filing of the tax return and/or financial statements, if the Client does not provide the data punctually according to the provisions of these Terms and Conditions and/or does not punctually check and approve the tax return and/or financial statements prepared.
14. PwC shall not assume any liability for the consequences of overdue submission of first-day notification reports if the Client should fail to enter the details of new employees in a timely fashion in accordance with these Terms & Conditions and forward them to the Tax & Customs Administration.
15. PwC shall be responsible for taking the appropriate technical and organisational measures to secure the data in PwC.digitaleservices. PwC does not guarantee that PwC.digitaleservices will be available continuously. PwC shall retain the right to interrupt the provision of PwC.digitaleservices – for the Client or in general – under certain circumstances, for example in the event of a virus attack, Internet security leaks, problems caused by the Client interface with the infrastructure or any other situation that causes or may cause problems for the continuous provision of PwC.digitaleservices, such at the discretion of PwC. If possible, PwC shall inform the Client in advance of such a situation.

PwC shall inform the Client in advance of interruptions in PwC.digitaleservices due to planned maintenance. PwC shall make every effort to ensure that the tax return/financial statements or first-day notification can be submitted punctually.
16. In order to gain access to PwC.digitaleservices, the Client will receive login credentials from PwC for the use of PwC.digitaleservices, with accompanying codes. The login credentials and the codes shall be treated confidentially and are not transferable. The login credentials and the codes will be sent separately. The Client shall be responsible for the correct use and security of their hardware, software and credentials with which access to PwC.digitaleservices can be obtained. PwC recommends that the Client make use of reliable antivirus software prior to, and during, the use of PwC.digitaleservices, and advises against using PwC.digitaleservices in uncontrolled environments, such as Internet cafes for example.
17. If the Client knows or suspects that information concerning the login credentials or codes is known to or may be or become known by a third party, or in the event of damage, theft or loss, the Client shall so inform PwC immediately.
18. If the Client stores information from PwC.digitaleservices locally on their own computer, server or any other storage device, the Client shall be responsible and liable for this storage.



19. PwC shall be liable to the Client – in accordance with the General Terms and Conditions of PwC – for any shortcomings in the execution of services, insofar as these are the result of failure on the part of PwC to exercise due care. The total liability of PwC to the Client for losses as a result of any errors in the context of the engagement, including in relation to the use of PwC.digitaleservices, shall be limited to a maximum of three times the fees paid or payable for the tax return and/or financial statements concerned and the related work performed. If the Engagement Letter states a throughput time exceeding 12 months, then the total liability in the context of the engagement, including the use of PwC.digitaleservices, shall be limited to a maximum of three times the fees you have paid PwC for the first 12 months for the specific work performed giving rise to the error. This limitation of liability shall not apply in the case of an intentional act or wilful recklessness on the part of PwC.
20. PwC shall not accept liability for:
 - business interruption, consequential loss or other indirect loss;
 - losses related to the transport of data;
 - loss of profit, lost savings or losses due to business interruption;
 - losses caused by destruction or mutation of data;
 - losses caused by the lack of speed of the Internet;
 - losses (e.g. in the form of penalties or interest) as a result of the Client's failure to provide the information required for the punctual preparation of the tax return or financial statements or to place their digital signature on time;
 - losses caused by failure to provide correct or complete information for the purposes of preparing the tax return;
 - losses caused by the Client's failure to enter the required details of new employees in a timely fashion, or to do so correctly, and send them to the Tax & Customs Administration within the scope of the obligation to file first-day notification reports;
 - losses caused by the destruction of information as a result of the use of PwC.digitaleservices.
21. Except in the case of an intentional act or wilful recklessness, PwC shall not be liable for the eventuality that the Client's system and/or data or software becomes infected, damaged or destroyed in any way by a computer virus or other harmful information while using PwC.digitaleservices via the Internet. The Client shall be responsible for taking the appropriate preventative and defensive measures against such infection, damage or destruction.
22. If the Client should establish that there are shortcomings on the part of PwC in the provision of services, the Client shall inform PwC in writing with an explanation within 30 days of the discovery of such shortcomings. In such cases, the Client shall allow PwC a reasonable period to remedy the shortcoming as far as possible.
23. The Client shall fully indemnify PwC and their staff at all times against claims from third parties that are connected in any way with services carried out by PwC for the Client and/or information made available and/or other information from third parties made available through the portal, including personal details of users, that is made available by the Client, unless this is the consequence of an intentional act or wilful recklessness on the part of PwC.



24. In the execution of duties within the framework of PwC.digitaleservices, PwC shall conform to the provisions of the Dutch Personal Data Protection Act.
25. The numerical data contained in PwC.digitaleservices shall not be subject to an audit, nor shall it be reviewed.
26. If any provisions of these Specific Terms and Conditions should be in conflict with the General Terms and Conditions of PwC that also apply, these Specific Terms and Conditions shall prevail.
27. The login credentials shall be withdrawn on termination of the services provided by PwC and the Client shall no longer have access to PwC.digitaleservices.