

Jaeger Advocaten-belastingkundigen – General Terms and Conditions

1. Jaeger Advocaten-belastingkundigen [Tax Consultants] (hereinafter referred to as the office) is the trading name of a private company with limited liability in Amsterdam, a company whose object is to conduct a practice of lawyers and tax consultants.
2. All briefs shall be accepted and executed solely by the office. Any subsequent brief shall be deemed to constitute part of the original one.
3. Even where a client approaches the office with a view to having the work performed by one lawyer in particular, the office reserves the right to assign this work to any of his colleagues, in respect of whom the same arrangements shall apply, in the event that this may be advisable for reasons pertaining to specific expertise or the distribution of the workload.
4. Subject to the limitation of the office's liability provided for below, contrary to the provisions of Sections 404 and 407(2) of the Civil Code, Vol. 7, neither the member of staff who performs the relevant work nor any of his colleagues to whom this work is assigned, may be held personally liable for any failure to perform the work concerned.
5. The office shall not accept any liability for any shortcomings or errors in the work performed, except and in so far as the insurer of the mandatory professional liability insurance policy which the office has taken out, admits an entitlement to a payout as the case may be, or if the cause lies in a deliberate act or omission, or gross negligence on the part of the office.
6. In the event that the insurance company proceeds with a payout, any excess payable by the office in accordance with the terms and conditions of the applicable policy shall be added to it. Should the insurer not proceed with a payout but it is nevertheless impossible to exclude liability, the latter shall be limited to the fee which the office received for executing the specific brief concerned.
7. The office shall be entitled to have all or part of a brief executed by a third party or to enlist the latter for this purpose, and shall be at liberty to choose such party. The office may only be held liable for any default in respect of its own share of liability. Furthermore, the office shall be entitled to consent to any limitation of a third party's liability on its client's behalf (or partly so).
8. A client shall have a duty to indemnify the office against any liability in respect of a third party in so far as this arises pursuant to or in connection with the relevant brief, unless the office's liability is due to a deliberate act or omission, or gross negligence.
9. The office shall be entitled to ignore any directions concerning the execution of a brief, if it is of the opinion that such directions cannot be reconciled with the autonomy which a lawyer is required to maintain.
10. The office shall be entitled to rely on its duty of non-disclosure and attorney-client privilege, irrespective of the position a client adopts in this respect.
11. Although the office shall execute a brief to the best of its ability and with the exercise of due care, it shall not guarantee the achievement of any outcome that is envisaged. Furthermore, a brief shall be executed subject to the *Gedragsregels voor Advocaten* [Code of Conduct for Lawyers] drawn up by the Nederlandse Orde van Advocaten [Netherlands Bar Association] and any other regulations drafted by the aforementioned association, as well as the *Reglement Beroepsuitoefening* [Professional Practice Regulations] and the *Reglement Tuchtzaken* [Regulations Governing Disciplinary Matters] of the Nederlandse Orde van Belastingadviseurs [Netherlands Association of Tax Consultants]. A copy of this code of conduct and/or regulations shall be provided to anyone requesting same.

12. The office shall be entitled to cancel an agreement with immediate effect, if the office is of the opinion that such agreement cannot be reconciled with the *Gedragsregels voor Advocaten* or any other regulations of the Nederlandse Orde van Advocaten, and/or the *Reglement Beroepsuitoefening* and the *Reglement Tuchtzaken* of the Nederlandse Orde van Belastingadviseurs, or if the client concerned explicitly fails to provide any information that is sought, fails to comply with his financial commitments or any other duty he may have towards the office, or if he prevents the office from executing his brief in any other way.
13. In principle, billing shall be effected on the basis of the time devoted to a case multiplied by the hourly rate applicable in the case of the member of staff concerned. Furthermore, office costs and out-of-pocket expenses shall be charged, along with Dutch VAT over the bill. The hourly rates shall vary from € 110.00 in the case of the youngest members of staff to € 250.00 where the most experienced are involved. These hourly rates shall be indexed in January each year. In emergencies a surcharge of 25% may be billed as well.

In so far as is permitted by the professional organisations to which the office is affiliated, different rates from the foregoing may be agreed on request.

14. As far as - for any reason whatsoever - a moderate claim within the framework of the dispute regulation, a budgetary procedure or a debt procedure are fought, can the amount of moderation be reconsidered, c.q. compensated with the by client requested reduction.
15. In connection with anticipated bills as a rule a person shall be requested to make a deposit, against which the most recent bill(s) will be set off. As far as possible this deposit shall be in line with the sums for which bills are sent over a period of three months.
16. In connection with the work financial records shall be kept of the hours that serve as the basis for billing purposes. Furthermore, a record shall be kept of incurred expenditure of an internal and external nature. Internal expenditure, such as telephone, fax, photocopying and travel (within Amsterdam) expenses shall be passed on at the rate of 5% of the relevant fee.
17. In the event of excessive expenditure, such as international telephone calls, an exceptionally large number of photocopies and expenses for travel outside Amsterdam, the costs involved shall be billed as out-of-pocket expenses. External costs (for example, lawyers', court registry and bailiffs' fees) shall be passed on as part of the overall amount. Third-party funds shall be managed in a trust account held in the name of a trust.
18. Billing shall be effected on a monthly basis as far as possible and payment shall be made within 14 days, irrespective of any sum that has already been deposited. In the event of late payment legally permissible interest shall be charged at the commercial rate in so far as a business is concerned or at the ordinary rate where private individuals are involved, as well as any extrajudicial collection costs based on the collection tariff set by the Orde van Advocaten (no more than 15% of the relevant outstanding amount).
19. A statement shall be issued on request in respect of any bill. Any dispute shall be communicated within the term of payment of 14 days but shall not discharge the debtor from his duty to effect payment.
20. Any legal claim shall lapse following the expiry of 12 months after the start of the day following that on which the brief concerned was executed, or it was possible to be aware of any harm pertaining to the execution of such brief.
21. Our office has an **internal complaints procedure** and participates in the Geschillenregeling Advocatuur [Disputes Scheme for Attorneys-at-Law].