

Terms and Conditions - uButler Income Tax

1. Definitions

- 1.1. *Agreement* means every agreement, including appendices and and/or amendments and changes, between uButler and Customer to which these conditions apply or will apply.
- 1.2. *Business Day* means - means any day except any Saturday, any Sunday and any day which is a legal holiday in the Netherlands.
- 1.3. *Confidential information* means any information disclosed by a Party to the other Party, whether orally or in writing, that is designated as confidential or that reasonably should be understood to be confidential given the nature of the information, the circumstances of disclosure, and the treatment of the information by the disclosing Party, or such information as Parties can suspect that the distribution thereof may cause damage to the other Party.
- 1.4. *Customer* means a customer of uButler that is either a natural person or legal entity to whom uButler provides its services to.
- 1.5. *Data Protection Laws* means any applicable law relating to the processing of personal data, including Regulation (EU) 2016/679 (GDPR).
- 1.6. *Force Majeure* means a delay in performance of this Agreement or failure to perform the Services due to circumstances on which a Party cannot reasonably exert any influence, such as an act of God, malfunctions of critical infrastructure, quarantine restriction, strike or other labor disturbance, war, riot, terrorism and everything that is defined as such in law and jurisprudence.
- 1.7. *Intellectual Property Rights* means design rights, copyrights, trade secret rights,

know-how, patents and applications thereof, the right to apply for any such right, any other intellectual property rights and all other rights of similar nature or effect, regardless of whether any right is registered, which exist now or in the future regardless of location.

- 1.8. *Party* means a party to this Agreement, and *Parties* means both of them, including its Representatives.
- 1.9. *Representative* means officers, directors, employees, agents, attorneys, accountants, advisors or other professional advisors or representatives of a (Third) Party.
- 1.10. *Services* means the filing of income taxes.
- 1.11. *Third Party* means any person or entity other than the Parties and their employees, agents, contractors or similar.
- 1.12. *uButler* means uButler Netherlands B.V., uButler B.V. or an affiliate of either, that is the supplying Party under an Agreement.

2. General

- 2.1. uButler acts as an intermediary for private tax administration, available exclusively for natural persons who uButler has provided its relocation services to.
- 2.2. The Service Provider communicates with Customer in English.
- 2.3. The Customer is in all circumstances liable for penalties and interest expenses charged by the Dutch Tax Office. These charges cannot be reversed by Service Provider.

3. Fees and payment

- 3.1. The Customer shall pay a one-off payment through Stripe.
- 3.2. Service provision shall only commence once the payment is complete and irreversible. In case the charge is reversed or fails after the services provision has commenced, the payment obligation remains.

- 3.3. uButler notifies Customer per email, at least three days in advance, about any direct debit collections, specifying collection date and amount.
- 3.4. After payment is complete, uButler shall issue an invoice sent to the known contact information of the Customer.
- 3.5. uButler reserves the right to alter its fee or charge. uButler shall inform the Customer of any changes to its charges.

4. Refunds

- 4.1. Service provision starts immediately after confirmation of the receipt of payment by uButler, and Customer has received the form.
- 4.2. Customer is entitled to a 14 day statutory refund period.
- 4.3. In case Customer requests a refund for the Services after the Service provision has started, but before the Services are completed, Customer shall be entitled to a refund of:
 - 4.3.1. 75% if the form with the required information has not been received by uButler; or
 - 4.3.2. 25% if the form with the required information has been received by uButler.

5. Personal data

- 5.1. Parties shall comply with Data Protection Laws as they apply to this Agreement. uButler's Privacy Policy applies to this Agreement and the processing of Personal Data by uButler.
- 5.2. Both Parties may process Personal Data received from the other Party in connection with the Services provided under this Agreement or any related Statement of Work.

- 5.3. The User grants uButler a right; (i) to use, host, transmit, monitor, manage, replicate, access, and store Personal Data in connection with performing its rights and obligations under the Agreement; and (ii) where necessary, to transfer Personal Data, to any Third Parties used by uButler but only as required for the provision of the Services.
- 5.4. Without prejudice to uButler's obligations under its Privacy Policy, Data Protection Laws, and elsewhere in the applicable Agreement, the User is responsible for its use of the Services and its storage of any copies of Personal Data outside uButler's systems, including:
 - 5.4.1. securing the account authentication credentials, systems and devices used to access the Services; and
 - 5.4.2. backing up or retaining copies of its Personal Data as appropriate.

6. Confidentiality

- 6.1. The receiving Party shall use Confidential Information solely to fulfill its obligations or exercise its rights under this Agreement, and shall not disclose Confidential Information to any Third Party except as expressly provided herein.
- 6.2. The receiving Party shall not remove or circumvent security or technological safeguards, or any notices or disclaimers provided with Confidential Information.
- 6.3. Confidential Information does not include information that (i) is disclosed without restriction by a Third Party, whereby this Third Party has the right to provide this information to receiving Party, (ii) was in the lawful possession of receiving Party at the moment of provision by the disclosing Party, (iii) was or becomes publicly available other than as a result of an unlawful disclosure by

receiving Party, or (iv) is independently developed by receiving Party without breach hereof.

- 6.4. In the event that the receiving Party is required by law or compelled by legal action to disclose the Confidential Information, such disclosure shall not be a breach of this Agreement if the receiving Party provides the disclosing Party, to the extent permitted by law, notice of the requirement and cooperates with disclosing Party's efforts to seek confidential treatment of the information.
- 6.5. Immediately upon expiration or termination of a relevant Statement of Work or this Agreement, or upon a disclosing Party's request, the receiving Party shall promptly return to the disclosing Party (or, at disclosing Party's request, destroy), all copies of disclosing Party's Confidential Information. Upon request, receiving Party shall certify its compliance with this obligation in writing.

7. Limitation of liability

- 7.1. Nothing in this Agreement shall limit or exclude either Party's liability for (a) death or personal injury caused by its negligence; (b) fraud or fraudulent misrepresentation, or (c) any liability which cannot be limited or excluded by law.
- 7.2. A Party can only be held liable for damage arising under or in connection with this Agreement as a result of wilful intent or gross negligence. A Party cannot be held liable by the other for damage that is caused by incorrect or incomplete information provided by or on behalf of that other Party or its employees. Neither Party can be held liable by the other, even if the loss was reasonably foreseeable or the Party in default has been advised of the possibility of

such losses, arising under or in connection with this Agreement for (a) loss of profits; (b) loss of anticipated savings and operational stagnation; (c) loss of use or corruption of software, data or information; (d) loss of or damage to goodwill; or (d) any (other) indirect or consequential loss.

- 7.3. To the extent that a Party requires the collaboration, Services, and supplies of Third Parties on which a Party exerts little or no influence, Parties cannot be held accountable in any manner for any damage whatsoever flowing from this relationship or the discontinuation thereof, regardless of whether this damage arises or becomes visible during the relationship with a Party.
- 7.4. In any case, a Party's total liability to the other Party, will be limited to the fees paid by Customer to uButler.
- 7.5. Notwithstanding that uButler may provide information and its opinion on local law and practice, uButler is not qualified to provide legal advice and will not purport to do so. uButler cannot not be held liable for any advice given, or for not giving advice. User must decide whether it should seek legal advice on any matter. uButler cannot not be held liable for changes in law and policy that may impact the outcome of any Products, including any Specialism.
- 7.6. In case of any dispute or claim, uButler must first be declared in default in writing, indicating a reasonable term to still comply with his obligations or otherwise to restore any possible errors or to mitigate or eliminate damage. User shall report the complaint within 30 days after the event that gave rise to the dispute or claim to tax@ubutler.nl. The notice must contain a description of the shortcoming with the greatest possible detail. If a complaint is reported after the term established in this Section, User is no longer

entitled replacement Services or indemnification. User shall not submit a complaint about activities outside of the scope of this Agreement or the relevant Statement of Work.

- 7.7. Neither Party shall be liable in case of Force Majeure.

8. Intellectual Property Rights

- 8.1. Unless parties have established otherwise in writing, each Party retains all Intellectual Property Rights which are owned by a Party prior to this Agreement, developed independently from this Agreement and/or licensed to a Party by a Third Party.
- 8.2. If, for the provision of the Services under this Agreement and a relevant Statement of Work, a Party is required to use Intellectual Property Rights of the other Party, that Party shall be granted a license to use the Intellectual Property Rights as necessary. This license is solely for the Term of this Agreement and to the extent necessary. Parties cannot use this license to claim any title or ownership of the Intellectual Property Rights.

9. Subcontracting and transfer

- 9.1. uButler uses a trusted subcontractor for (part of) the provision of and/or guidance on and/or execution of tax services.
- 9.2. Any Third Party that uButler engages shall represent and warrant that
- 9.2.1. it will perform its obligations under an Agreement (i) in compliance with all applicable laws governing the provision of the Services, and in accordance with industry best practices; (ii) In a timely, efficient and proper manner using reasonable care and diligence; (iii) using a

sufficient number of qualified and trained employees. Employees that are in the reasonable opinion of uButler not sufficiently qualified or trained, or that uButler cannot be reasonably expected to work due to other compelling circumstances shall be replaced at the first request;

- 9.2.2. it complies with all applicable consents, approvals, regulatory authorizations and licenses necessary;

- 9.2.3. Third Party and its Representatives are not bound by any restrictions that would prevent Third Party from performing the Services;

- 9.2.4. all its employees have completed, at a minimum, a criminal and educational background check except where prohibited by applicable law, and Third Party shall not use any employees whose background checks are not cleared;

- 9.2.5. the Services delivered under any Statement of Work do not infringe or violate any Intellectual Property Rights or any other rights of uButler, any Third Party employee or third party, and only include third party material (including software) insofar it is authorized to license to uButler under terms and conditions that do not conflict with this Agreement; and

- 9.2.6. all its employees are authorized under applicable laws and regulation, including immigration laws, to work in the jurisdiction in

which such an individual is working from.

10. Services

- 10.1. The following service parts may be part of the Services delivered under the Agreement:
 - 10.1.1. providing calculations on the basis of the information provided by the Customer to uButler. Calculations shall be considered as an indication, the decision of the Tax Authorities is definitive.
 - 10.1.2. preparing income tax filings based on the aforementioned information and documentation;
 - 10.1.3. communicating with the Dutch Tax Office on behalf of the Customer, including but not limited to changed circumstances and updating tax administration details; and
 - 10.1.4. receiving and collecting information, letters, emails or other information from the Customer and the Tax Office to complete an income tax filing.
- 10.2. Subject to the timely, complete and correct provision of information, uButler shall adhere to any deadline for the filing of taxes in providing its service. uButler cannot guarantee timely handling by the Tax Authorities of the initial decision, any appeal or return. uButler does not assume any liability for any delay that may occur.
- 10.3. uButler cannot be held liable in case Customer knowingly or unknowingly provided partially or fully incorrect or incomplete information, or for the late provision of information by Customer. In case additional information is required, uButler shall halt the provision of Services

until Customer has provided such information. uButler cannot execute the Services without proof of identity that is valid in the Netherlands.

- 10.4. uButler is under no circumstances liable for decisions and/or conditions imposed by the Tax Authorities.

11. Appeals over to the authorities

- 11.1. In case Customer wants uButler to lodge an appeal to the tax authorities, separate fees shall apply.
- 11.2. Fees are determined on a case by case basis, depending on the nature of the complaint.
- 11.3. Customer must first agree to the applicable fees in accordance with Section 3 of these terms before uButler or any of its affiliates proceed with the appeal.

12. Termination

- 12.1. The agreement is automatically terminated after the services are completed.

13. Miscellaneous

- 13.1. This Agreement is governed by the laws of the Netherlands. The United Nations Convention on Contracts for the International Sale of Goods (CISG) is expressly and entirely excluded.
- 13.2. If a dispute arises between the Parties arising out of or otherwise relating to this Agreement, the Parties shall whenever possible be resolved by mutual agreement. If the Parties are unable to resolve the dispute, the dispute shall, unless otherwise prescribed by law, be submitted to the competent court in Amsterdam, the Netherlands. Notwithstanding the foregoing, Parties may ask the competent court for preliminary relief.

- 13.3. The invalidity of any provision of this Agreement will not impede the binding force of the remaining provisions. In case of such invalidity, uButler will replace the relevant provision by a provision that is valid and most closely approaches the invalid provision in terms of its legal, financial, and commercial purposes.