



SMART VISIE

• SLIMME KIJK OP ONDERNEMEN •



A nighttime photograph of the Rotterdam skyline, featuring the illuminated Erasmus Bridge on the left and various modern skyscrapers, including the 'De Rotterdam' tower, in the background across the water.

20 December 2021

Our Terms and Conditions Smart Visie

Our Terms and Conditions

J.C.A. Scheer trading under the name Smart Visie (hereinafter: Smart Visie) is registered with the Chamber of Commerce under number 27364759 and is located at Tobias Asserlaan 7 (2662SB) in Bergschenhoek.

Article 1 - Definitions

1. In these general terms and conditions, the following terms are used in the following meaning, unless expressly indicated otherwise.
 2. Offer: any offer or quotation to the Client for the provision of Services by Smart Visie.
 3. Services: The Services that Smart Visie offers are: providing financial administration in the broadest sense of the word, including drawing up annual accounts, debtor management, providing financial and tax advice, filing tax returns for the Client (including but not only income tax returns, corporate tax returns, payroll tax and turnover tax), salary administration, interim and project management, advice and consultancy in the field of financial matters, as well as providing training in this regard.
 4. Smart Visie: the service provider that offers Services to the Client.
 5. Client: the natural or legal person who acts in the capacity of a profession or business that Smart Visie has appointed, has provided projects to Smart Visie for Services

that are performed by Smart Visie, or to which Smart Visie has made a proposal on the basis of an Agreement.

6. Agreement: any Agreement and other obligations between the Client and Smart Visie, as well as proposals from Smart Visie for Services that are provided by Smart Visie to the Client and that are accepted by the Client and are accepted and performed by Smart Visie with which these general terms and conditions form an inseparable whole.

Article 2 - Applicability

1. These general terms and conditions apply to every Offer by Smart Visie, every Agreement between Smart Visie and the Client and to every service offered by Smart Visie.
2. Before an Agreement is concluded, the Client will be provided with these general terms and conditions. If this is not reasonably possible, Smart Visie will indicate to the Client how the Client can view the general terms and conditions.
3. Deviation from these general terms and conditions is not possible. In exceptional situations, the general terms and conditions can be deviated from insofar as this has been explicitly agreed in writing with Smart Visie.
4. These general terms and conditions also apply to additional, amended and follow-up orders from the Client.
5. The general terms and conditions of the Client are excluded.
6. If one or more provisions of these general terms and conditions are partially or wholly invalid or are invalid, the other provisions of these general terms and conditions will remain in force, and the invalid/nullified provision(s) will be replaced by a provision with the same purport as the original provision.
7. Ambiguities about the content, explanation or situations that are not regulated in these general terms and conditions must be assessed and explained in the spirit of these general terms and conditions.
8. The applicability of Articles 7:404 of the Dutch Civil Code and 7:407 paragraph 2 of the Dutch Civil Code is explicitly excluded.
9. If reference is made to she/her in these general terms and conditions, this should also be construed as a reference to he/him/his, if and insofar as applicable.
10. In the event that Smart Visie has not always demanded compliance with these general terms and conditions, it will retain its right to demand full or partial compliance with these general terms and conditions.

Article 3 - The Offer

1. All offers made by Smart Visie are without obligation, unless expressly stated otherwise in writing. If the Offer is limited or valid under specific conditions, this will be expressly stated in the Offer.
2. Smart Visie is only bound by an Offer if it is confirmed in writing by the Client within 30 days. Nevertheless, Smart Visie has the right to refuse an Agreement with a (potential) Client for reasons that are valid for Smart Visie.
3. The offer contains a description of the Services offered. The description is sufficiently specified, so that the Client is able to make a proper assessment of the offer. Any information in the offer is only an indication and cannot be a ground for any compensation or dissolution of the Agreement.
4. Offers or quotations do not automatically apply to follow-up orders.
5. Delivery times in Smart Visie's offer are in principle indicative and, if they are exceeded, do not entitle the Client to dissolution or compensation, unless expressly agreed otherwise.

Article 4 - Conclusion of the Agreement

1. The Agreement is concluded at the moment that the Client has accepted an

Offer or Agreement from Smart Visie by returning a signed copy (scanned or original) to Smart Visie, or gives an explicit and unambiguous agreement to the Offer by email.

2. Smart Visie has the right to revoke the (signed) Agreement within 5 working days after receipt of the acceptance.
 3. Smart Visie is not obliged to an Offer if the Client could reasonably have expected or should have understood or should have understood that the Offer contains an obvious mistake or error. The Client cannot derive any rights from this mistake or error.
 4. If the Client cancels an order that has already been confirmed, the costs already incurred (including the time spent) will be charged to the Client.
 5. Every Agreement that is entered into with Smart Visie or a project that is awarded to Smart Visie by the Client, rests with the company and not with an individual person associated with Smart Visie.
 6. If the Agreement is entered into by several Clients, each Client is individually jointly and severally liable for the fulfilment of all obligations arising from the Agreement.
- nature or purpose of the assignment implies that it has been entered into for a definite period of time. The duration of the assignment also depends on external factors, including but not limited to the quality and timely delivery of the information that Smart Visie obtains from the Client.
2. Both the Client and Smart Visie can dissolve the Agreement on the basis of an attributable shortcoming in the fulfilment of the Agreement if the other party has been given written notice of default and it has been given a reasonable term to fulfil its obligations and it still fails to fulfil its obligations correctly. This also includes the payment and cooperation obligations of the Client.
 3. The dissolution of the Agreement does not affect the payment obligations of the Client insofar as Smart Visie has already performed work or delivered services at the time of the dissolution. The client must pay the agreed fee.
 4. Parties can terminate the Agreement by registered letter with due observance of a notice period of one month.
 5. In the event of premature termination of the Agreement, the Client owes Smart Visie the costs actually incurred up to that point at the agreed (hourly) rate. The time registration of Smart Visie is leading in this.

Article 5 - Term of the Agreement

1. The Agreement is entered into for an indefinite period of time, unless the content,

6. Both the Client and Smart Visie may terminate the Agreement in writing in entirely or in part without further notice of default, with immediate effect, if one of the parties is granted a moratorium, bankruptcy has been filed or the company concerned ends due to liquidation. If a situation as stated above occurs, Smart Visie is never obliged to refund monies already received and/or compensation.
7. Upon termination of the Agreement, between the time of notification of this termination and the time on which this termination takes effect, such a period will in principle be observed, which consists of at least two months, that Smart Visie can complete the work in progress or the administration in to such a state that transfer thereof to the Client or a third party to be designated by the Client, without damage to the progress of the work, can be carried out in an acceptable manner.

Article 6 - Performance of the service

1. Smart Visie will make every effort to perform the agreed service with the greatest possible care, as may be expected of a good service provider. Smart Visie guarantees a professional and independent service. All Services are performed on the basis of a best efforts obligation, unless a result has been explicitly

- agreed in writing that is described in detail.
2. The Agreement on the basis of which Smart Visie performs the Services is leading for the size and scope of the services. The Agreement will only be performed for the benefit of the Client. Third parties cannot derive any rights from the content of the Services performed in connection with the Agreement.
3. The information and data provided by the Client are the basis on which the Services offered by Smart Visie and the prices are based. Smart Visie has the right to adjust its services and prices if the information provided proves to be incorrect and/or incomplete.
4. In the performance of the Services, Smart Visie is not obliged or obliged to follow the instructions of the Client if this changes the content or scope of the agreed Services. If the instructions result in further work for Smart Visie, the Client is obliged to reimburse the additional costs accordingly on the basis of a new quotation.
5. Smart Visie is entitled to engage third parties for the performance of the Services at its own discretion.
6. If the nature and duration of the assignment so require, Smart Visie will keep the Client informed of the progress in the interim in the agreed manner.
7. The performance of the Services is based on the information provided by the Client. If the information has to be changed, this may have consequences for any established planning. Smart Visie is never liable for adjusting the planning. If the commencement, progress or delivery of the Services is delayed because, for example, the Client has not provided all the requested information or has not provided it on time or in the desired format, does not provide sufficient cooperation, a possible advance has not been received in time by Smart Visie or due to other circumstances , which are at the expense and risk of the Client, if there is a delay, Smart Visie is entitled to a reasonable extension of the delivery or completion period. All damage and additional costs as a result of delay due to a cause as mentioned above are for the account and risk of the Client.
8. The Client shall always and fully cooperate with the obligations arising for Smart Visie from the applicable regulations. The Client is aware that Smart Visie may, among other things, but not exclusively:
- a. under applicable laws and regulations be obliged to report certain transactions described in those laws and regulations and made known during the performance of its Work to the appropriate public

- authorities;
- b. will be required to report fraud in certain situations under applicable laws and regulations;
 - c. may be obliged under applicable laws and regulations to conduct an investigation into the (identity of) the Client.
 - d. Smart Visie excludes any liability for damage that occurs to the Client as a result of Smart Visie's compliance with the legislation and (professional) regulations applicable to it.
9. In principle, Smart Visie provides its services online. If expressly agreed, Smart Visie can provide its services at the Client's location. If Smart Visie carries out work at the Client's location, the Client will provide a suitable workplace that complies with the statutory occupational health and safety standards and other applicable regulations with regard to working conditions. In that case, the Client must ensure that the Contractor is provided with office space and other facilities that, in the opinion of Smart Visie, are necessary or useful to perform the Agreement and that comply with all (legal) requirements to be set. With regard to the (computer) facilities made available, the Client is obliged to ensure continuity, among other things by means of adequate back-up, security and virus control procedures.

10. The tax return is intent to the Client by e-mail. The Client must approve or reject the delivery. If the Client approves the deposit, Smart Visie will send the deposit.
11. Smart Visie is entitled to refuse or not to perform those activities or (legal) acts that, in its sole discretion, do not fall within the scope of the Agreement, without failing to comply with the Agreement.
12. Smart Visie can, if instructed to do so, mediate in the conclusion of one or more agreements between the Client and a third party for the actual execution of (project) activities.
13. If it has been agreed that the Agreement will be executed in phases, Smart Visie can suspend the execution of the parts belonging to a following phase until the Client has approved the results of the preceding phase in writing.
14. Smart Visie keeps a working file with regard to the Agreement, including copies of relevant documents, which file is the property of Smart Visie.
15. Deviations in the (final) result compared to what has been agreed between the Parties are no grounds for rejection and/or discount and/or compensation and/or dissolution of the Agreement, if these deviations, taking all circumstances into account, are reasonableness are of

secondary importance.

Article 7 - Obligations of the Client

1. The Client is obliged to provide all information requested by Smart Visie as well as relevant appendices and related information and data in good time and/or before the start of the work and in the desired form for the purpose of a correct and efficient execution of the Agreement. In the absence of this, Smart Visie may not be able to fully implement and/or deliver the relevant documents. The consequences of such a situation are at all times at the expense and risk of the Client.
2. Smart Visie is not obliged to check the correctness and/or completeness of the information provided to it or to update the Client with regard to the information if it has changed over time, nor is Smart Visie responsible for the correctness and completeness of the information compiled by Smart Visie for third parties and/or provided to third parties in the context of the Agreement.
3. Smart Visie may, if necessary for the performance of the Agreement, request additional information. Failing this, Smart Visie is entitled to suspend its activities until the information has been received, without being obliged to pay any compensation for whatever reason

- towards the Client. In the event of changed circumstances, the Client must notify Smart Visie immediately or no later than 3 working days after the change has become known.
4. If it has been agreed that Smart Visie will file the tax return for the Client, the Client must authorize Smart Visie for this. If an authorization is not given, Smart Visie is entitled to suspend the performance of that Service, without being obliged to pay compensation for any damage suffered by the Client.
 5. The Client must ensure that the administration is complete at the start of the Agreement, i.e. the general ledger (the opening balance) is in line with the annual figures of the previous year and that sub-administrations are in line with the general ledger and that all other information provided by Smart Visie in any way necessary to perform its Services. If the administration is not complete at the start, Smart Visie will pass on the additional time required for this on a subsequent calculation basis.
 6. The Client is obliged to ensure that Smart Visie has access to all necessary facilities, materials, cooperation from the Client's employees and more that Smart Visie reasonably needs for the performance of its Services.

7. The Client is obliged to grant Smart Visie all powers necessary for the proper execution of the Agreement, including but not limited to the performance of legal acts. The client is ultimately responsible for this and must give prior consent to the intended legal act. Smart Visie will only take care of the actual act, but at all times under the (final) responsibility of the Client.
8. Each assignment given to Smart Visie also includes the authority to engage auxiliary persons and to accept any limitations of liability of these auxiliary persons on behalf of the Client. Smart Visie will consult with the Client as much as possible in advance when selecting and engaging these third parties and will exercise due care in doing so. Smart Visie is not liable for any shortcomings and/or unlawful acts of these auxiliary persons, except in the case of willful misconduct or gross negligence on the part of Smart Visie.
9. The Client must itself take care of the necessary licenses with regard to the required and used software.

Article 8 - Advice

1. If instructed to do so, Smart Visie can draw up an advice, plan of approach, design, reporting, planning and/or reporting for the benefit of the service. The content of this is not binding and only of an advisory nature, but Smart Visie will observe its duties of care. The client decides itself and under its own responsibility whether to follow the advice.
2. The advice provided by Smart Visie, in whatever form, can never be regarded as (binding) tax and/or legal advice. Even if Smart Visie assists the Client in negotiations, this advice is never tax and/or legal advice.
3. At Smart Visie's first request, the client is obliged to assess proposals it has provided. If Smart Visie is delayed in its work because the Client does not or not timely provide an assessment of a proposal made by Smart Visie, the Client is at all times responsible for the resulting consequences, such as delay.
4. The nature of the service means that the result always depends on external factors that can influence the reports and advice of Smart Visie, such as the quality, correctness and timely delivery of the necessary information and data from the Client and its employees. The client guarantees the quality and the timely and correct delivery of the required data and information.
5. The Client will notify Smart Visie in writing prior to the commencement of the work of all circumstances that are or may be important, including any points and priorities to which the Client wishes

attention.

6. The advice is based on the current state of legislation and case law applicable in the Netherlands, as can reasonably be assumed to be known to Smart Visie at the time of issuing the advice. When issuing the advice, any subsequent changes in the regulations and case law referred to above will therefore not be taken into account, unless the parties have expressly agreed otherwise.

Article 9 - Training

1. Smart Visie can provide training for the Client and its employees if this has been ordered.
2. The training takes place at the location of the Client or at a location to be determined by Smart Visie. If the training takes place at the Client's location, the Client is obliged to make the facilities required in the context of the coaching available in a timely manner. If a training cannot take place or is delayed because the Client has not complied with the aforementioned obligation, all consequences thereof will be for the account and risk of the Client. Smart Visie is also entitled to give instructions regarding the suitability of the location and facilities available there before the start of the training.
3. The content of the training offered by

Smart Visie and the advice given during the training are not binding and only advisory in nature, but Smart Visie will observe its duties of care. The training is tailored as far as possible to the wishes of the Client as well as the needs of the relevant participant(s).

4. The Client will notify Smart Visie in writing prior to the start of the training of all circumstances that are or may be important, including any points and priorities for which the Client wishes attention.
5. Smart Visie is entitled to cancel or move the training to another date if there are too few registrations. It is at the sole discretion of Smart Visie to move the training. If the Client is not available on the new date set, the Client is entitled to a pro rata refund of monies already paid or can participate in training on another date. The parties will consult on this. If there are too many registrations, Smart Visie is entitled to have the training take place in several sessions. If applicable, the aforementioned situation will be discussed with the Client in a timely manner.

Article 10 - Actual project implementation

1. In the case of project management, Smart Visie's services are solely focused on advice and project management. Performance of the actual services and

activities (to which the project management refers) are at all times performed by third parties with whom the Client has entered into a direct agreement. Smart Visie is in no way involved in the implementation of this agreement by the relevant third party.

2. Smart Visie can only advise and manage the project, but is never involved in the actual implementation by these third parties.
3. If and insofar as goods are delivered by third parties, this will only take place within the scope of the agreement between this third party and the Client, in accordance with the conditions of this third party. If and insofar as any guarantee is provided, this guarantee is only enforceable against this third party. Complaints must be submitted directly to the third party unless agreement has been reached between all parties involved that Smart Visie is authorized to submit complaints on behalf of the Client.

Article 11 - Additional work and changes

1. If during the performance of the Agreement it appears that the Agreement needs to be adjusted, or if further work is required at the Client's request to achieve the desired result for the Client, the Client is obliged to pay for work in accordance with the agreed rate. Smart Visie is not obliged

to comply with this request and may require the Client to conclude a separate Agreement and/or refer it to an authorized third party.

2. If the additional work is the result of negligence on the part of Smart Visie, Smart Visie has made an incorrect estimate or could have reasonably foreseen the work in question, these costs will not be passed on to the Client.
3. Smart Visie will make clear in its communication to the Client which activities fall outside the stated subscription price and for which the Client must pay extra.

Article 12 - Prices and payment

1. In principle, all prices are exclusive of turnover tax (VAT), unless otherwise agreed.
2. Smart Visie performs its services in accordance with the agreed rate. The costs of the work in the event of additional work will be calculated afterwards on the basis of the time registration drawn up by Smart Visie (actual calculation), unless otherwise agreed.
3. Time for travels for the benefit of the Client and costs related to travel will be passed on to the Client.
4. Furnishing costs are declared with the Agreement. Costs for the payroll

administration are declared in advance based on the estimated number of payslips and are corrected afterwards, based on the number of payslips actually turned.

5. Smart Visie is entitled to charge additional costs if the following events occur:
 - a. tax audit of the Client's tax return or administration;
 - b. questions from the Tax Authorities regarding the Client's tax return.
6. The Client is obliged to fully reimburse the costs of third parties, which are deployed by Smart Visie after the Client's approval, unless expressly agreed otherwise.
7. The parties can agree that the Client must pay an advance. If an advance has been agreed, the Client must pay the advance before a start is made with the performance of the service.
8. The Client cannot derive any rights or expectations from a budget issued in advance, unless the parties have expressly agreed otherwise.
9. Smart Visie is entitled to annually increase the applicable prices and rates in accordance with the applicable inflation rates. Other price changes during the Agreement are only possible if and insofar as they are expressly laid down in the Agreement.

10. The client must pay these costs in one go, without settlement or suspension, within the specified payment term as stated on the invoice to the account number and details of Smart Visie made known to it.

11. In the event of liquidation, insolvency, bankruptcy, involuntary liquidation or request for payment towards the Client, the payment and all other obligations of the Client under the Agreement will become immediately due and payable.

12. In the event of payment arrears of at least two months, Smart Visie has the right to block the Client's online account. Before Smart Visie will block the Client's account, Smart Visie will send a payment reminder in good time. In the event of a blockage, the Client must reimburse Smart Visie if the Client wishes to regain access to the online account.

Article 13 - Collection policy

1. If the Client does not fulfil its payment obligation, and has not fulfilled its obligation within the specified payment term of no later than 14 days, the Client is legally in default.
2. From the date that the Client is in default, Smart Visie will be entitled, without further notice of default, to the statutory commercial interest from the first day of default until full payment, and

compensation for the extrajudicial costs in accordance with Article 6:96 of the Dutch Civil Code to be calculated according to the graduated scale from the decision. compensation for extrajudicial collection costs from 1 July 2012.

3. If Smart Visie has incurred more or higher costs that are reasonably necessary, these costs are eligible for compensation. The judicial and execution costs incurred are also for the account of the Client.

Article 14 - Privacy, data processing and security

1. Smart Visie handles the (personal) data of the Client with care and will only use it in accordance with the applicable standards. If requested, Smart Visie will inform the data subject about this.
2. The Client itself is responsible for the processing of data that is processed using a Smart Visie Service. The Client also guarantees that the content of the data is not unlawful and does not infringe any rights of third parties. In this context, the Client indemnifies Smart Visie against any (legal) claim related to this data or the execution of the Agreement.
3. If Smart Visie is required to provide information security on the basis of the Agreement, this security will comply with the agreed specifications and a security

level that, in view of the state of the art, the sensitivity of the data, and the associated costs, is not unreasonable.

Article 15 - Suspension and dissolution

1. Smart Visie has the right to retain the data, data files and more that it has received or has realized if the Client has not yet (fully) fulfilled its payment obligations. This right remains unaffected if a reason for Smart Visie arises which justifies suspension in that case.
2. Smart Visie is authorized to suspend the fulfilment of its obligations as soon as the Client is in default with the fulfilment of any obligation arising from the Agreement, including late payment of its invoices. The suspension will be immediately confirmed in writing to the Client.
3. In that case Smart Visie is not liable for damage, for whatever reason, as a result of the suspension of its activities.
4. The suspension (and/or termination) does not affect the payment obligations of the Client for work already performed. In addition, Client is obliged to compensate Smart Visie for any financial loss Smart Visie incurs as a result of Client's default.

Article 16 - Force majeure

1. Smart Visie is not liable if it is unable to fulfil

its obligations under the Agreement as a result of a force majeure situation.

2. Force majeure on the part of Smart Visie is in any case understood to mean, but is not limited to: (i) force majeure of suppliers of Smart Visie, (ii) failure to properly fulfil obligations of suppliers Smart Visie are prescribed or recommended,(iii) defective software or any third parties involved in the execution of the service, (iv) government measures, (v) failure of electricity, internet, data network and/or telecommunication facilities, (vi) illness of employees of Smart Visie or advisors engaged by it and (vii) other situations that, in Smart Visie's opinion, are beyond its control that temporarily or permanently prevent the fulfilment of its obligations.
3. In the event of force majeure, both Parties have the right to terminate the Agreement in whole or in part. All costs incurred before the termination of the Agreement will in that case be paid by the Client. Smart Visie is under no obligation to reimburse Client for any losses caused by such withdrawal.

Article 17 - Limitation of liability

1. If any result set forth in the Agreement is not achieved, a failure on the part of Smart Visie shall only be deemed to exist if Smart Visie has expressly promised such result upon acceptance of the Agreement.

Our Terms and Conditions

2. In the event of an attributable shortcoming on the part of Smart Visie, Smart Visie is only obliged to pay any compensation if the Client has given Smart Visie notice of default within 14 days after discovery of the shortcoming and Smart Visie has not subsequently remedied this shortcoming within a reasonable period of time. The notice of default must be submitted in writing and contain such an accurate description/substantiation of the shortcoming, so that Smart Visie is able to respond adequately.
3. If the provision of Services by Smart Visie leads to liability on the part of Smart Visie, that liability is limited to the total amount invoiced in the context of the Agreement, but only with regard to the direct damage suffered by the Client, unless the damage is the result of intentional or intentional recklessness on the part of Smart Visie. Direct damage is understood to mean: reasonable costs incurred to limit or prevent direct damage, determining the cause of damage, direct damage, liability and the method of repair. The liability is in any case limited to the maximum amount of damage that is paid out by the insurance company per claim per year.
4. Smart Visie expressly excludes all liability for consequential damages. Smart Visie is not liable for indirect damage, business damage, loss of profit and/or loss suffered, lost savings, damage due to business interruption, capital losses, delay damage, interest damage and immaterial damage.
5. The Client indemnifies Smart Visie against all third-party claims as a result of a defect as a result of a service provided by the Client to a third party and which partly consisted of Services provided by Smart Visie, unless the Client can demonstrate that the damage is exclusively caused by the Smart Visie service.
6. If the Client takes care of the administration and VAT return itself, Smart Visie is not responsible for the content and correctness of the relevant VAT returns. If the Client takes care of the administration and VAT return itself, checking the VAT returns and correct application of the VAT rules does not fall under the work of Smart Visie. Smart Visie is also not responsible for submitting VAT supplements, unless expressly agreed otherwise.
7. If Smart Visie makes a tax return for the Client, on the basis of incomplete and/or incorrect information provided by the Client, this never constitutes a ground for liability on the part of Smart Visie.
8. No rights can be derived from the aforementioned expected tax amounts from Smart Visie towards the Client.
9. In the event that Smart Visie prepares payments for the Client, the Client remains responsible for the correctness of the recipient, amounts and account numbers of the payments, since the Client itself approves the payments as the last step in the process.
10. Smart Visie is not liable for reminders and fines from third parties that the Client receives.
11. Smart Visie is always authorized to limit or undo the Client's damage as much as possible, for which the Client will lend its full cooperation.
12. Any advice provided by Smart Visie, based on information that is incomplete and/or incorrectly provided by the Client, is never a ground for liability on the part of Smart Visie.
13. The content of the advice provided by Smart Visie is not binding and is of an advisory nature only. The Client decides itself and under its own responsibility whether it will follow the proposals and advice mentioned herein by Smart Visie. All consequences arising from the follow-up of the advice are for the account and risk of the Client. The Client is at all times free to make its own choices that deviate from the advice provided by Smart Visie. Smart Visie is not bound to any form of refund if this is the case.

14. If a third party is engaged by or on behalf of the Client, Smart Visie is never liable for the actions and advice of the third party engaged by the Client, as well as the processing of results (of advice prepared) by the third party engaged by the Client in Smart Visie own advice.
15. Smart Visie does not guarantee the correct and complete transmission of the content of and e-mail sent by/on behalf of Smart Visie, nor for the timely receipt thereof.
16. In the event of a tax return, any liability on the part of Smart Visie will lapse no later than 60 months (5 years) after the tax returns of the relevant financial year have been submitted, plus the period for which a postponement has been granted.
17. Any liability of Smart Visie will lapse if the Client has not given Smart Visie the opportunity to be present during a possible tax audit over the relevant period, furthermore if the Client has not given Smart Visie the opportunity to remedy the relevant shortcoming and in the event that further work as a result of or in connection with that shortcoming has taken place without the Client having involved Smart Visie.
18. The client must report the shortcomings referred to in this article within one month after he/she has become aware of this, or

should reasonably have been aware of this, failing which any liability on the part of Smart Visie is excluded.

19. All claims of the Client due to shortcomings on the part of Smart Visie will lapse if these have not been reported to Smart Visie in writing and with reasons within one year after the Client was aware or could reasonably have been aware of the facts on which it bases its claims. Smart Visie's liability lapses one year after the termination of the Agreement between the parties.

Article 18 - Confidentiality

1. Smart Visie and the Client undertake to maintain the confidentiality of all confidential information obtained in the context of an assignment. Confidentiality arises from the assignment and must also be assumed if it can reasonably be expected that it concerns confidential information. Confidentiality does not apply if the relevant information is already public/commonly known, the information is not confidential and/or the information was not disclosed to Smart Visie during the Agreement with the Client and/or was obtained by Smart Visie in any other way.
 2. In particular, the confidentiality relates to advice, reports, designs, working methods and/or reporting regarding the assignment
- of the Client drawn up by Smart Visie. The Client is expressly prohibited from sharing its contents with employees who are not authorized to take cognizance of this and with (unauthorized) third parties. Furthermore, Smart Visie always exercises the required care in dealing with all business-sensitive information provided by the Client.
3. If Smart Visie is obliged by virtue of a statutory provision or a court decision to (partly) provide the confidential information to the law or competent court or a designated third party, and Smart Visie cannot invoke a right of nondisclosure, Smart Visie is not obliged to pay any compensation and does not give the Client any ground for termination of the Agreement.
 4. The transfer or distribution of information to third parties and/or publication of statements, advice or productions provided by Smart Visie to third parties requires the written consent of Smart Visie, unless such consent has been expressly agreed in advance. Client will indemnify Smart Visie against all claims by such third parties as a result of reliance on such information disseminated without Smart Visie's written consent.
 5. Smart Visie and the Client also impose the confidentiality obligation on third parties to

be engaged by them.

Article 19 - Intellectual Property Rights

1. All IP rights and copyrights of Smart Visie, including but not limited to all designs, models, reports and advice, are vested exclusively in Smart Visie and will not be transferred to the Client unless expressly agreed otherwise.
2. If it has been agreed that one or more of the aforementioned items or works of Smart Visie will be transferred to the Client, Smart Visie is entitled to conclude a separate Agreement for this and to demand appropriate monetary compensation from the Client. Such compensation must be paid by the Client before it acquires the relevant items or works with the IP rights resting thereon.
3. The Client is prohibited from disclosing and/or multiplying, modifying or making available to third parties (including use for commercial purposes) all documents and software on which Smart Visie's IP rights and copyrights rest without express prior written permission, from Smart Visie. If the Client wishes to make changes to items delivered by Smart Visie, Smart Visie must explicitly agree to the intended changes.
4. The Client is prohibited from using the items and documents to which Smart Visie's intellectual property rights rest other than as

agreed in the Agreement.

5. Parties will inform each other and jointly take measures if an infringement of IP rights occurs.

Article 20 - Indemnification and correctness of information

1. The Client is responsible for the correctness, reliability and completeness of all data, information, documents and/or documents, in whatever form, that it provides to Smart Visie in the context of an Agreement, as well as for the data it has obtained from third parties and which has been provided to Smart Visie for the purpose of performing the Service.
2. The Client indemnifies Smart Visie against any liability as a result of failure to fulfil its obligations, or failure to do so on time, with regard to the timely provision of all correct, reliable and complete data, information, documents and/or documents.
3. The Client indemnifies Smart Visie against all claims from the Client and third parties engaged by it or working under it, as well as from clients of the Client, based on the failure to obtain (timely) any permissions required in the context of the execution of the Agreement.
4. The Client indemnifies Smart Visie against all third-party claims arising from the work

performed for the Client, including but not limited to intellectual property rights on the data and information provided by the Client that can be used in the performance of the Agreement and/ or the acts or omissions of the Client towards third parties.

5. If the Client provides Smart Visie with electronic files, software or information carriers, the Client guarantees that these are free of viruses and defects.

Article 21 - Complaints

1. If the Client is not satisfied with the service of Smart Visie or otherwise has complaints about the execution of its assignment, the Client is obliged to report these complaints as soon as possible, but at the latest within 7 calendar days after the relevant reason that led to the complaint, led to reporting. Complaints can be reported verbally or in writing via contact@smart-visie.nl with the subject "Complaint".
2. The complaint must be sufficiently substantiated and/or explained by the Client if Smart Visie is to be able to handle the complaint.
3. Smart Visie will respond substantively to the complaint as soon as possible, but no later than 7 calendar days after receipt of the complaint.
4. The parties will try to reach a solution

together.

5. Complaints regarding invoices sent by Smart Visie to the Client must be made within two weeks after the date of dispatch stated on the invoices. Any right to complaints about invoices lapses if the term referred to in this paragraph is exceeded, unless the Client has not been able to take cognizance of the contents of the invoices within the term referred to on the basis of force majeure to be stated and to be proved by it. In the latter case, the term starts on the day of notification.

Article 22 - Applicable law

1. The legal relationship between Smart Visie and the Client is governed by Dutch law.
2. Smart Visie has the right to change these general terms and conditions and will inform the Client thereof.
3. In the event of translations of these general terms and conditions, the Dutch version shall prevail.
4. All disputes arising from or in connection with the Agreement between Smart Visie and the Client will be settled by the competent court of the District Court of Rotterdam (location Rotterdam) unless mandatory provisions designate another competent court.

Smart Visie

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