

General Conditions of Contract for Tax Consultants, Tax Agents and Tax Consulting Companies

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The following "General Terms and Conditions of Contract" apply to contracts between SolveTax Steuerberatung - Sascha Schneider (hereinafter referred to as "tax consultant") and his client, unless otherwise expressly agreed in text form or mandatory by law.

§ 1 Scope and execution of the order

1. The scope of the services to be rendered by the tax consultant shall be determined by the order placed. The assignment shall be performed in accordance with the principles of proper professional practice, taking into account the relevant professional standards and professional duties (cf. StBerG, BOSTB).
2. The consideration of foreign law requires an express written agreement in text form.
3. If the legal situation changes after the matter has been finally settled, the tax advisor shall not be obliged to inform the client of the change or the consequences resulting therefrom.
4. The examination of the correctness, completeness and regularity of the documents and figures provided to the tax consultant, in particular the bookkeeping and balance sheet, shall only be part of the assignment if this has been agreed in text form. The Tax Consultant shall assume that the information provided by the Client, in particular the figures, is correct. Insofar as he discovers obvious inaccuracies, he shall be obliged to point these out.
5. The order does not constitute a power of attorney for representation before authorities, courts and other bodies. This must be issued separately. If, due to the absence of the client, it is not possible to coordinate with the client on the filing of appeals or legal remedies, the tax advisor shall, in case of doubt, be entitled and obliged to take actions to meet the deadline.

§ 2 Duty of confidentiality

1. In accordance with the law, the tax consultant is obliged to maintain secrecy about all facts that come to his knowledge in connection with the execution of the assignment, unless the client releases him from this obligation. The obligation to maintain secrecy shall continue to exist after termination of the contractual relationship. The duty of confidentiality shall also apply to the same extent to the employees of the tax consultant.
2. The duty of confidentiality shall not apply insofar as disclosure is necessary to protect the tax consultant's legitimate interests. The tax advisor is also released from the duty of confidentiality insofar as he is obliged to provide information and cooperation according to the insurance conditions of his professional liability insurance.
3. Statutory rights to information and the right to refuse to give evidence pursuant to Section 102 of the German Tax Code (AO), Section 53 of the German Code of Criminal Procedure (StPO) and Section 383 of the German Code of Civil Procedure (ZPO) shall remain unaffected.
4. The tax consultant is released from the obligation of secrecy insofar as this is necessary to carry out a certification audit in the tax consultant's office and the persons working in this respect have been instructed about their obligation of secrecy. The client agrees that the certifier/auditor may inspect the client's file, which has been created and kept by the tax advisor.

§ 3 Involvement of third parties

1. The tax consultant is entitled to involve employees and, under the conditions of § 62a StBerG, also external service providers (in particular data processing companies) in the execution of the assignment. The involvement of expert third parties for the processing of the mandate (e.g. other tax consultants, auditors, lawyers) requires the consent and the order of the client. The tax consultant shall not be entitled or obliged to involve these third parties without the client's order.

§ 3a Electronic communication, data protection

1. The tax advisor is entitled to collect personal data of the client and the client's employees by machine within the scope of the orders placed and to process them in an automated file or to transfer them to a service computer center for further commissioned data processing.
2. The tax advisor is entitled to appoint a data protection officer in fulfillment of his obligations under the Basic Data Protection Regulation and the Federal Data Protection Act. Insofar as this data protection officer is not already subject to the duty of confidentiality in accordance with Section 2 (1) sentence 3, the tax consultant must ensure that the data protection officer undertakes to maintain data secrecy upon commencement of his/her activities.
3. Insofar as the Client provides the Tax Consultant with a fax connection or an e-mail address, the Client agrees, until revoked or otherwise expressly instructed, that the Tax Consultant may send the Client client-related information via these contact details without any restrictions. The client shall ensure that only he or persons commissioned by him have access to the receiving/sending device or e-mail account and that he regularly checks incoming mail there. The Client shall be obliged to inform the Tax Consultant if there are any restrictions, for example if the receiving/transmitting device or the e-mail account is only checked irregularly for incoming mail or if submissions are requested after prior notification. The tax consultant shall not assume any liability for the security of data and information transmitted by means of unencrypted e-mails and shall also not be liable for any damage incurred by the client as a result. Insofar as the client has the technical prerequisites for the use of signature procedures and encryption procedures and wishes to use them, it shall inform the tax consultant of this in good time; the client shall bear any associated costs incurred by the tax consultant (e.g. for the acquisition and installation of necessary software and hardware).

§ 4 Removal of defects

1. The client is entitled to have any defects remedied. The tax consultant shall be given the opportunity to rectify the defects. The Client shall have the right - if and insofar as the mandate is a service contract within the meaning of §§ 611, 675 of the German Civil Code (BGB) - to refuse rectification by the Tax Consultant if the mandate is terminated by the Client and the defect is only discovered after the effective termination of the mandate.
2. If the tax consultant does not remedy the defects claimed within a reasonable period of time or if he refuses to remedy the defects, the client may have the defects remedied by another tax consultant at the tax consultant's expense or, at his discretion, demand a reduction in the remuneration or rescission of the contract.
3. Obvious inaccuracies (e.g. typing errors, calculation errors) may be corrected by the tax consultant at any time, also vis-à-vis third parties. The Tax Consultant may correct other deficiencies vis-à-vis third parties with the Client's consent. Consent shall not be required if legitimate interests of the Tax Consultant take precedence over the interests of the Client.

§ 5 Liability

1. The liability of the Tax Consultant and his vicarious agents for damage resulting from one or - in the case of a uniform sequence of damage - from several breaches of duty on the occasion of the performance of an assignment shall be limited to € 1,000,000.00 (in words: onemillion €). The limitation of liability relates solely to negligence. Liability for intent shall remain unaffected in this respect. Excluded from the limitation of liability are liability claims for damages arising from injury to life, body or health. The limitation of liability shall apply to the entire activity of the Tax Consultant for the Client, i.e. in particular also to an extension of the content of the assignment; a renewed agreement on the limitation of liability shall not be required in this respect. The limitation of liability shall also apply in the event of the formation of a partnership and the assumption of the assignment by the partnership as well as for new partners joining the partnership.
2. Furthermore, the limitation of liability shall also apply to third parties insofar as these fall within the scope of protection of the mandate relationship; § 334 BGB is expressly not waived in this respect. Individual contractual liability limitation agreements shall take precedence over this provision, but shall not affect the validity of this provision, unless expressly provided otherwise.
3. The limitation of liability shall apply retroactively from the beginning of the mandate relationship or the time of the higher insurance coverage, if correspondingly high insurance coverage existed, and shall also extend to these cases if the scope of the mandate is subsequently changed or expanded.

§ 6 Obligations of the Customer; Failure to Cooperate and Default of Acceptance by the Customer

1. The Client shall be obliged to cooperate to the extent necessary for the proper completion of the assignment. In particular, he/she shall hand over to the tax consultant, without being requested to do so, all documents necessary for the execution of the assignment, in full and in good time, so that the tax consultant has a reasonable amount of time to process them. The same shall apply to the provision of information about all processes and circumstances which may be of significance for the execution of the assignment. The Client shall be obliged to take note of all written and verbal communications from the Tax Consultant and to consult with the Tax Consultant in the event of doubt.
2. The client shall refrain from anything that could impair the independence of the tax advisor or his vicarious agents.
3. The client undertakes to pass on the results of the tax consultant's work only with the tax consultant's consent, insofar as the consent to pass them on to a specific third party does not already result from the content of the order.
4. If the Tax Consultant uses data processing programs on the Client's premises, the Client shall be obliged to comply with the Tax Consultant's instructions on the installation and use of the programs. Furthermore, the client shall be obliged to use the programs only to the extent prescribed by the tax consultant, and shall also be entitled to use them only to that extent. The client may not distribute the programs. The tax consultant shall remain the owner of the rights of use. The Client shall refrain from doing anything that would prevent the Tax Consultant from exercising the rights of use to the programs.
5. If the client fails to cooperate in accordance with Clause 6, Paragraphs 1 to 4 or otherwise, or if he/she defaults in accepting the service offered by the tax consultant, the tax consultant shall be entitled to terminate the contract without notice (cf. Clause 9, Paragraph 3). The Tax Consultant's claim to compensation for the additional expenses incurred by him as a result of the delay or the Client's failure to cooperate, as well as for the damage caused, shall remain unaffected, even if the Tax Consultant does not make use of the right of termination.

§ 7 Copyright protection

1. The services of the tax advisor represent his intellectual property. They are protected by copyright. A transfer of work results outside the intended use is only permitted with the prior consent of the tax consultant in text form.

§ 8 Remuneration, advance payment, set-off

1. The remuneration (fees and reimbursement of expenses) of the tax advisor for his professional activities pursuant to Section 33 StBerG shall be measured in accordance with the Tax Advisor Remuneration Ordinance (StBVV). A higher or lower remuneration than the statutory remuneration can be agreed in text form. It must be in reasonable proportion to the performance, responsibility and liability risk of the tax consultant (Section 4 (3) StBVV).
2. For activities which are not regulated in the Remuneration Ordinance (e.g. Section 57 (3) Nos. 2 and 3 StBerG), the agreed remuneration shall apply, otherwise the statutory remuneration provided for this activity, otherwise the customary remuneration (Sections 612 (2) and 632 (2) BGB).
3. A set-off against a remuneration claim of the tax consultant is only permissible with undisputed or legally established claims.
4. The tax consultant may demand an advance payment for fees and expenses already incurred or expected to be incurred. If the advance payment demanded is not paid, the tax consultant may, after giving prior notice, cease further work for the client until the advance payment is received. The tax consultant shall be obliged to notify the client in good time of his intention to discontinue his work if the client may suffer disadvantages as a result of discontinuing his work.

§ 9 Termination of the contract

1. The contract ends by fulfillment of the agreed services, by expiry of the agreed term or by termination. The contract does not end by death, by the occurrence of the legal incapacity of the client or, in the case of a company, by its dissolution.
2. The contract may - if and insofar as it constitutes a service contract within the meaning of Sections 611, 675 of the German Civil Code (BGB) - be terminated extraordinarily by either contracting party, unless it is an employment relationship with fixed remuneration, Section 627 (1) of the German Civil Code (BGB); the termination must be made in text form. If this is to be deviated from in individual cases, an agreement is required which is to be negotiated between the tax consultant and the client.
3. In the event of termination of the contract by the tax advisor, the tax advisor shall in any case take such actions as are reasonable and cannot be postponed (e.g. application for extension of deadline in the event of imminent expiry of the deadline) in order to avoid any loss of rights on the part of the client.
4. The tax consultant is obliged to hand over to the client everything that he receives or has received for the execution of the assignment and everything that he obtains from the business assignment. In addition, the tax consultant shall be obliged to provide the client with information on the status of the matter upon request and to render an account.
5. Upon termination of the contract, the Client shall immediately return to the Tax Consultant the data processing programs used by the Tax Consultant for the execution of the order, including any copies made, as well as any other program documents, or delete them from the hard disk.
6. After termination of the contractual relationship, the documents shall be collected from the tax advisor.
7. If the assignment ends before its complete execution, the Tax Consultant's claim to remuneration shall be governed by law. If this is to be deviated from in individual cases, a separate agreement in text form is required.

§ 10 Retention, surrender and right of retention with regard to work results and documents

1. The tax adviser shall keep the reference files for a period of ten years after completion of the assignment. However, this obligation shall expire before the end of this period if the tax adviser has requested the client in writing to take receipt of the reference files and the client has not complied with this request within six months of receiving them.
2. The records within the meaning of paragraph 1 are only the documents which the tax adviser has received from or on behalf of the client on the occasion of his professional activity, but not the correspondence between the tax adviser and his client and for the documents which the latter has already received in original or copy, as well as for the working papers prepared for internal purposes. (Section 66 (3) StBG).
3. (3)At the request of the client, at the latest after completion of the assignment, the tax consultant shall return the reference files to the client within a reasonable period of time. The tax consultant may make and retain copies or photocopies of documents which he returns to the client.
4. The tax adviser may refuse to surrender the reference files until he is satisfied in respect of his fees and expenses. This shall not apply if the withholding of the reference files and the individual documents would be unreasonable under the circumstances (Section 66 (2) sentence 2 StBerG).

§ 11 Miscellaneous

1. German law shall apply exclusively to the order, its execution and the claims arising therefrom. The place of performance shall be the client's place of residence, unless the client is a merchant, a legal entity under public law or a special fund under public law, otherwise it shall be the tax consultant's place of business. The tax consultant is -not- willing to participate in a dispute resolution procedure before a consumer arbitration board (§§ 36, 37 VSBG).

§ 12 Effectiveness in case of partial invalidity

1. If individual provisions of these Terms and Conditions of Contract are or become invalid, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by a valid provision that comes as close as possible to the intended objective.

§ 13 Note on SEPA

1. The pre-notification in the form of an invoice shall be sent at least 7 days before settlement of the agreed SEPA direct debit.