

Tax Representation

Section 1. Purpose and scope

The purpose of these general terms and conditions (the 'General Terms and Conditions of Tax Representation') is to set out the terms under which Fortius (FORTIUS), a licensed operator, provides the Client with tax representation services (the 'Tax Representation Services') ancillary to the Storage Services such as defined in the General Terms and Conditions of Storage.

The tax representation contract (the 'Contract') includes the following documents, ranked in descending order of importance:

- the Special Conditions;
- the General Terms and Conditions of Tax Representation;
- the General Terms and Conditions of Storage, to which the Client is referred for anything that is not specified in the General Terms and Conditions of Tax Representation;
- any appendices to the Contract.

These documents and any addendums to them form the entirety of the existing agreements between the Parties for Tax Representation Services. The Contract replaces and annuls any previous oral or written agreements relating to the Contract.

No general or special conditions emanating from the Client may, unless expressly accepted by FORTIUS, prevail over the General Terms and Conditions of Tax Representation.

Section 2. Tax Representation Services

FORTIUS intervenes on behalf of the Client as an authorised tax representative for the fulfilment of VAT obligations relating to the Goods that fall within the scheme referred to in Article '60 bis' of the amended law of 12 February 1979 on Value Added Tax.

The Tax Representation Services are exclusively provided as part of the Storage Services.

FORTIUS will perform the following services for and on behalf of the Client:

- periodic VAT returns under the VAT identification number assigned to FORTIUS;
- summary declarations of intra-Community deliveries;
- intrastat reporting.

Section 3. The Client's rights and obligations

The Client must:

- provide FORTIUS, by the due date, with all the documents, information and data required under the Contract and applicable regulations. The Client guarantees the accuracy of the documents, information and data provided;
- mention on the invoices for intra-community acquisitions and imports of goods the details required by the applicable regulations and in particular FORTIUS's name and special identification number. If the Client is not the seller, the Client must inform the contracting party of the mandatory information that must appear on the invoice relating to the transaction;
- use FORTIUS's VAT identification number only in so far as such use derives from the Contract and is necessary for the performance of legal obligations;
- inform FORTIUS of any event that may affect the Contract's performance, cooperate with FORTIUS and ensure that all of the stakeholders cooperate;
- reimburse FORTIUS for the costs and disbursements that arise from the Contract, including in the event of an inspection by the tax authorities of the transactions declared by FORTIUS on the Client's behalf;
- reimburse FORTIUS, on first request, for any tax payable or any sums to be claimed in the context of a tax reassessment by any administrative body as well as penalties applied and interest.

The obligation of payment by the Client under the last two paragraphs above stands even in the event of a dispute between the Parties.

Section 4. FORTIUS's rights and obligations

FORTIUS only enters into undertakings vis-à-vis the Client. The Tax Representation Services are not provided for the benefit of any third party.

FORTIUS agrees to use its best efforts and reasonable care in the performance of the Tax Representation Services. For this purpose, FORTIUS will rely on the information, documents and data provided by the Client.

FORTIUS has the right to collect any payments or refunds made by the tax authorities for any reason whatsoever, which are due to the Client, if the Client does not fulfil its contractual obligations or if FORTIUS is reasonably entitled to assume that the Client will not fulfil them.

FORTIUS has the right, but not the obligation, to negotiate levies, adjustments and other costs resulting from the Contract with the tax authorities and to consult them on these issues. The intervention of third parties to process claims and conduct negotiations with the tax authorities will be done with the Client's agreement. All these acts and services are performed on the Client's behalf and at the Client's risk.

In the event of unforeseen circumstances relating to the performance of Tax Representation Services, not covered by the Contract, FORTIUS will ask the Client for instructions. In the absence of a reply from the Client in good time, FORTIUS may take the measures that appear best in the interest of the latter. The expenses incurred will be borne by the Client.

FORTIUS reserves the right to suspend the Tax Representation Services until the sums due under the Contract have been paid. In the event that the Tax Representation Services are suspended, FORTIUS will inform the Client of this in advance and with reasonable notice.

Section 5. Subcontracting Tax Representation Services

FORTIUS may entrust all or part of the Tax Representation Services to a third party.

Section 6. Security Deposit

FORTIUS may request that the Client pay a security deposit sufficient to guarantee all the Client's obligations in respect of Tax Representation Services.

The Client is required to pay the security deposit to FORTIUS within fifteen days of FORTIUS's request.

The security deposit will be retained by FORTIUS for the duration of the Tax Representation Services and will be returned to the Client upon their completion, after payment of any sums that may be due to FORTIUS, of any nature whatsoever. The security deposit will not generate interest for the Client's benefit.

The Client expressly authorises FORTIUS to unilaterally offset the deposit against the sums for which it remains liable after expiry of the Contract. Only FORTIUS may carry out this offsetting.

Section 7. Price for the Tax Representation Services

The price for the Tax Representation Services is fixed in the Specific Services.

If the intervention of a professional third party is arranged and supervised by FORTIUS on behalf of the Client, FORTIUS may request to be paid remuneration, the amount of which will be agreed with the Client prior to the third party's intervention.

Section 8. Terms of payment

The Transport Services are payable within thirty days from the date on which the invoice is raised, without any discount.

Section 9. The Client's liability

The Client is liable for the completeness, accuracy and truth of the instructions and documents that the Client makes available to FORTIUS. The Client acknowledges being aware of VAT legislation and case law, that its request complies with this and that the Client has given all the necessary information to determine the proper VAT figure.

The Client will indemnify FORTIUS in respect of the claims of all third parties, including the tax authorities, relating to the non-performance or improper performance by the Client and its contractors, of any existing obligations under the Contract or applicable regulations, including the providing of the correct VAT identification numbers and the correct documents, information and data.

More generally, the Client will indemnify FORTIUS, its employees and agents in respect of any action by third parties due to the Tax Representation Services and agrees to reimburse all damages and interest, transactional payments, losses and expenses (including lawyers' fees) related to these third party remedies and actions.

Section 10. FORTIUS's liability

FORTIUS is not liable for the breaches and non-performance by third parties acting on its behalf in the name and on behalf of the Client.

FORTIUS's liability is limited, for any reason whatsoever, to material, direct, proven and foreseeable loss when the Contract came into force. This notably excludes indemnity for future loss, indirect loss, loss of opportunity, loss of turnover, data, profit and harm to image or reputation. The Client will also indemnify FORTIUS in respect of any claims commenced by a third party for these reasons.

Except in the event of gross negligence or intentional misconduct, FORTIUS's liability is strictly limited, with all claims and all damages being combined and cumulative, to the amount of the annual remuneration received by FORTIUS for the Tax Representation Services, and may not exceed 30,000 Euros.

Section 11. End of the Tax Representation Services

The Tax Representation Services end automatically when the Storage Services end.