

# **tpdoc Terms of Use (intermediary)**

The TPdoc Service as described herein are provided by TaxModel International (statutory name: TaxModel In-House B.V.) – a company incorporated under the laws of the Netherlands, having its principal place of business at Stationsplein 12, 5211 AP, 's-Hertogenbosch (“TaxModel” or “Service Provider”). The TPdoc Service is a cloud-based software solution to be used by users to ease, automate, and audit trail key steps of the OECD-driven transfer pricing documentation compliance. “Subscriber” or “You” shall mean any third party signed up for the TPdoc Services by means of an Order.

By signing up for or otherwise using the TPdoc Service (as defined in clause 1), including any and all associated services, features, functionalities, content, and user interfaces, You agree to the terms and conditions as stated herein (“Terms of Use”), including all of the annexes thereto, as well as the [Privacy Policy](#). The Terms of Use govern your rights and obligations regarding your subscription to the TPdoc Services and constitute a binding agreement between You and TaxModel (the “Subscription”).

It is recommended that You carefully read these Terms of Use. If You do not agree to these Terms of Use or any part thereof, then You are prohibited and must refrain from using the TPdoc Services.

## **1. Definitions**

1. “**Affiliate**” means any entity that controls, is controlled by, or is under common control with a Party, where “control” means possessing, directly or indirectly, the power to direct or cause the direction of the management, policies, and operations of such entity, whether through ownership of voting securities, by contract, or otherwise.
2. “**Authorized Users**” shall mean (i) officers, directors, employees, contractors, consultants, agents, and other representatives of the Subscriber and/or its Affiliates and/or their clients, and (ii) subject to Article 3.5 Subscriber’s or its Affiliates’ service providers.
3. “**Intellectual Property Rights**” means any and all intellectual property rights throughout the world, including, without limitation, any and all patents, copyrights, trademarks, trade secret rights, inventions, and any and all similar or equivalent rights throughout the world.
4. “**TPdoc Service**” shall mean the cloud-based software solution to be used by users to ease, automate, and audit trail key steps of the OECD-driven transfer pricing documentation compliance, as further described under 2.
5. “**Subscriber Data**” shall mean any and all content, data, or information, including Personal Data (as defined in the Data Processing Annex) as well as, but not limited to, software, user interface designs, class libraries, graphics, images, audio files, text, objects and documentation, that is uploaded by Subscriber for use in the TPdoc Service or processed by TaxModel for the provision of the TPdoc Service.
6. “**Output**” means any output response generated by the TPdoc Service, including but not limited to reports, diagrams, pictures, graphs, charts, etc. generated through Subscriber’s use and operation of the TPdoc Service and based on the Subscriber Data uploaded by Subscriber, however excluding the TaxModel Proprietary Materials provided by TaxModel through the TPdoc Service.

## 2. Content of Software; Grant of Subscription

2.1. The TPdoc Service and materials that are the subject of these Terms of Use shall consist of (i) access to the compiled software application TPdoc Service, which, together with future software maintenance updates, are or will be marketed together under the name **“TPdoc”** (the **“Application”**), of which the intellectual ownership also belongs to Service Provider, and (ii) user documentation that Service Provider makes available in hard copy or electronic form to the Subscriber in conjunction with the licensing of such Applications (**“Documentation”**).

2.2. TPdoc service is a cloud-based software solution to be used by users to ease, automate, and audit trail key steps of the OECD-driven transfer pricing documentation compliance. TPdoc Service's key features include a.o.:

### **TPdoc:**

- Platform for top-down set-up and analysis of transfer pricing data
- UX friendly management of variable data
- Vertical and horizontal roll forward features
- Microsoft TPdoc word-plugin
- Benchmark upload possibility
- Grouping of entity local files
- Attachment module and tags
- Flexible tags
- Transaction volumes upload
- Client viewer access
- Smart dashboards

## 3. Rights and limitations of the use of TPdoc Service

3.1. Service Provider hereby grants to Subscriber and its Affiliates, for its internal business purposes only, and solely to perform those functions described in the documentation, a non-exclusive, non-transferable right to access and use the TPdoc Service for the term and within the Territory as set forth in the order under the conditions and requirements as set out in these Terms of Use.

3.2. Subscriber is responsible for: (i) protecting the names and passwords of Authorized Users of the TPdoc Service; (ii) preventing, and for promptly notifying TaxModel of, any unauthorized access to or use of the TPdoc Service; (iii) each Affiliate's and Authorized User's compliance with the terms and conditions of the Terms of Use and acts and omissions; (iv) using the TPdoc Service within the permitted scope and limitations and only in accordance with the Terms of Use; and (vi) using the TPdoc Service in accordance with applicable laws.

3.3. Subscriber agrees that it shall not reverse engineer, decompile, disassemble, or otherwise attempt to derive source code or other trade secrets from any of the software comprising or in any way making up a part of the TPdoc Service. Subscriber shall not release to any third party the results of any evaluation of the TPdoc Service performed by or on behalf of Subscriber for the purposes of monitoring its availability, performance, or functionality, or for any other benchmarking or competitive purposes without the prior written approval of TaxModel.

3.4. Subscriber shall not (and shall not permit others to): (i) license, sub-license, sell, re-sell, rent, lease, transfer, distribute or timeshare the TPdoc Service, or make it available for access by third parties, including, without limitation, in the manner of a service bureau or hosted application except as provided for in Article 3.5; (ii) create derivative works based on or otherwise modify the TPdoc Service; (iii) disassemble, reverse engineer or decompile the TPdoc Service; (iv) access the TPdoc Service in order to develop a competing product or service; (v) use the TPdoc Service to provide a service for others; or (vi) use, include, store or send Malicious Code from the TPdoc Service. For purposes of this Article, **“Malicious Code”** means any undocumented malicious data, code, program, or other internal components (e.g., computer worm, computer time bomb, or similar component), which could damage, destroy, alter or disrupt any computer program, firmware or hardware, or which could, in any manner, reveal, damage, destroy, alter or disrupt any data or other information accessed through or processed by the TPdoc Service or TaxModel’s computer systems in any manner.

3.5. Subscriber is entitled to grant to a third-party service provider a royalty-free (sub)license to use the TPdoc Service solely for the purpose of transfer pricing advice and transfer pricing support activities for the benefit of Subscriber and/or its Affiliates and only on the Subscribers’ or its Affiliates’ premises, provided that Subscriber (i) shall at all times remain fully liable and responsible for all acts, omissions, and breaches of the engaged service providers, and (ii) shall ensure that the engaged service provider is bound to the terms of these Terms of Use.

3.6 Subscriber is entitled to set up internal and external Authorized Users as well as the right to set up an unlimited number of transfer pricing files.

3.7. The TPdoc Service may contain third-party software that requires notices and/or additional terms and conditions. Such third-party software notices and/or additional terms and conditions are made a part of and incorporated by reference into these Terms of Use. By signing up for or otherwise using the TPdoc Service, You also accept the terms and conditions of third-party software, if any, set forth herein.

## 4. Subscription

4.1. The Subscription will commence on the date the order is signed by you OR confirmed by mail to You (**“Effective Date”**) and will continue for an initial term as per the Customer Order. The subscription shall be renewed automatically for successive twelve (12) month terms unless (i) terminated by either Party with written notice to the other Party no less than thirty (30) days prior to the anniversary date of the subscription or (ii) otherwise terminated earlier in accordance with the provisions of these Terms of Use.

4.2. Subscriber and its Affiliates will be provided with access to the TPdoc Service through an installation of the TPdoc Service on a Subscriber dedicated instance of a virtual server (this means a Uniform Resource Locator (URL), colloquially termed a web address, is a reference to a web resource that specifies its location on a computer network and a mechanism for retrieving it) as licensed by TaxModel from its cloud and infrastructure solutions provider, Microsoft Azure (<https://azure.microsoft.com>), hereafter referred to as **“Azure.”** TaxModel has sufficient measures and controls in place to ensure that Azure complies with the same duties as those which are agreed between the Parties under these Terms of Use.

4.3. Service Provider will organize the deployment of a dedicated TPdoc environment for Subscriber and its Affiliates.

4.4. Subscriber and its Affiliates will have access to the TPdoc Service as indicated in Article 4.2. above.

## 5. Proprietary Rights & Restrictions

5.1. TaxModel and its licensors retain any and all right, title and interest in and to the TPdoc Service, including any software, object modules, source code, flow charts, formula engine, layout and structure of the TPdoc Service, any Updates and Feedback thereto and any content therein, and any developments, customizations, modifications, enhancements, updates, translations, localizations, or other derivative works thereof (collectively, the “**Proprietary Materials**”). Except for the right of use expressly granted herein, the agreement grants no express or implied license, right, or interest in any Intellectual Property Right of TaxModel. The subscriber receives no rights to and will not, except as expressly permitted herein, sell, assign, lease, market, transfer, encumber or suffer to exist any lien or security interest in the Proprietary Materials, nor will Subscriber take any action that would cause any Proprietary Materials to be placed in the public domain. Subscriber will not remove or destroy and will take commercially reasonable steps to prevent the removal or destruction of, any TaxModel or third-party copyright, trade secret or other Intellectual Proprietary Rights notice from any Proprietary Material.

5.2. Subscriber retains any and all right, title, and interest in and to the Subscriber Data and Output. Except for the limited right of use by TaxModel in relation to the provision of the TPdoc Service, the agreement grants no license, right, or interest in any copyright, patent, trade secret, trademark, logo, invention, or other intellectual property rights with respect to the Subscriber Data or Output.

5.3. Subscriber may from time to time provide suggestions, comments, or other feedback (“**Feedback**”) to TaxModel with respect to the TPdoc Services, TaxModel Proprietary Materials, and/or the model or way the Output is presented. All Feedback is and shall be given entirely voluntarily. Feedback, even if designated as confidential, shall not, absent a separate written agreement, create any confidentiality obligation for TaxModel. TaxModel is and shall be free to use, disclose, reproduce, license, or otherwise distribute, and exploit the Feedback provided to it as it sees fit, entirely without obligation or restriction of any kind on account of Intellectual Property Rights or otherwise.

## 6. Subscription Fee and Additional Costs

6.1. The fees related to your subscription (“**Subscription Fee**”) to the TPdoc Service are set out in the “Customer Order” section.

6.2. The Subscription Fee includes basic user training remotely via tele or videoconference for a maximum of 4 (four) hours with the timing to be agreed with the Subscriber. There is no maximum of attendants per training. Additional training is offered at € 500 (Euro five hundred) per training event.

6.3. Technical support is included in the TPdoc Servicedesk Fee. Service Provider takes immediate ownership of issues reported and seeing problems through to resolution, as follows:

Response time: within 24 (twenty-four) hours Service Provider will research, diagnose, troubleshoot, identify solutions with regard to issues reported, and report back to Subscribers the timing of resolution, which under no circumstances will be in excess of 5 (five) business days since the issue was reported;

Working hours: technical support will be available during regular office hours (i.e., between 9 AM and 5 PM Central European Time zone);

Servicedesk access: requests from the Subscriber or its Affiliates can only be made through Service Provider's service desk (email address: [customer.support@tax-model.com](mailto:customer.support@tax-model.com)) to which Subscriber and its Affiliates will receive access together with the deployment of the Application.

6.4. Any required additional on-premise support and/or consultancy will be invoiced monthly at a fee of € 125 (Euro one hundred and twenty-five) per hour.

## **7. Obligations of Service Provider**

7.1. Per request of Subscriber, Service Provider shall immediately provide Subscriber with the most recent information and documentation pertaining to the performance of the TPdoc Service and Service Provider's IT security status.

7.2. Service Provider shall, at its own expense, maintain sufficient insurance with insurers of good reputation in line with the business risks of the TPdoc Service Provider, and Service Provider shall provide Subscriber with a certificate of the insurance evidencing required coverage upon requests.

7.3. Service Provider has a duty to give advice to the Subscriber. As part of its general duty to give advice, the TPdoc Service Provider must, in particular, ensure that it:

- (i) informs, advises and warns the Subscriber on the nature, the conditions of performance and any useful precaution concerning the TPdoc Service, and more particularly with regard to safety;
- (ii) informs, advises and warns the Subscriber on the consistency of the objectives and the choices made and taken during the duration of these Terms of Use;
- (iii) informs the Subscriber about technological advances and developments in the good industry standards relating to the TPdoc Service and that may occur during these Terms of Use;
- (iv) advises the Subscriber in the event that the Subscriber would issue additional or new requests.

7.4. Service Provider commits to implement the TPdoc Service solution in a period of two (2) weeks following the signature of these Terms of Use, provided Service Provider receives all invoicing details including purchase order number (if any) together with Subscriber's signature of these Terms of Use.

## **8. Obligations of Subscriber**

8.1. Subscriber shall (i) access and use the TPdoc Service solely for legal, authorized, and acceptable purposes, (ii) ensure that its Authorized Users are aware of the terms and conditions applicable to the TPdoc Service and (ii) accept full responsibility at all times for any and all use of the TPdoc Service by its Affiliates and/or Authorized Users.

8.2. In the event of any unauthorised use of the TPdoc Service by an Authorized User of the Subscriber or its Affiliate, Service Provider may, after a notice has been addressed to the Subscriber and stayed without action for a period of ten (10) working days, to suspend access to the TPdoc Service to the concerned Authorized User or Subscriber for the use of the TPdoc Service. Service Provider shall not take any legal steps in this regard without first providing reasonable notice to Subscriber (in no event less than ten (10) working days) and cooperating with Subscriber to avoid recurrence of any unauthorised use.

8.3. Where access to the TPdoc Service is to be controlled using passwords, Subscriber shall issue log-on identification numbers and passwords to each Authorized User and use reasonable efforts to ensure that the users do not divulge their identification numbers and passwords to any third party, without informing them of the restrictions on the use of the TPdoc Service.

8.4. The Subscriber shall use a market standard anti-virus program that will automatically check the data uploaded by its Authorized Users for viruses or other harmful components. In addition, the Subscriber itself shall be responsible for the entry and the maintenance of its data.

8.5. At all times, Service Provider is entitled to suspend access to the Application or remove any data or content transmitted via the Application without liability (i) if requested by law enforcement or government agency or otherwise to comply with applicable law, provided that Service Provider shall use all reasonable efforts to notify Subscriber (if legally permitted) prior to suspending the access to the Application, or (ii) as otherwise specified in these Terms of Use. Information on Service Provider's servers may be unavailable to Subscriber during a suspension of access to the software. Service Provider will use all reasonable efforts to give Subscriber at least twenty-four (24) hours' notice of a suspension unless Service Provider determines in its reasonable judgment that a suspension on shorter or contemporaneous notice is necessary to protect Service Provider or its customers. If the suspension lasts longer than three (3) calendar days, the Subscriber may terminate these Terms of Use immediately upon notice, and the TPdoc Service Provider will be obliged to refund the fee for the unused period.

## **9. Warranties and representations**

9.1. TaxModel represents, warrants and covenants during the Term of the Agreement that; (a) it is a legal entity duly organized and validly existing under the laws of jurisdiction in which it is registered or in which its principal office is located, as the case may be; (b) it has the corporate authority to enter into the agreement; (c) the agreement to which it is a party is legal, valid and binding on it, and is enforceable in accordance with the terms hereof or thereof; (d) TaxModel and the TPdoc Service comply with all applicable governmental laws, statutes, ordinances, administrative orders, rules and regulations; (e) the TPdoc Service will conform in all material respects to all specifications and descriptions set forth in Article 2 of these Terms of Use and the Documentation; (f) any additional (support) services performed by TaxModel will be performed in a good, professional and workmanlike manner, and (f) the Proprietary Materials do not and will not infringe or otherwise violate any statutory, common law or Intellectual Property Rights of any third party.

9.2. Subscriber represents and warrants that; (a) it is a legal entity duly organized and validly existing under the laws of the jurisdiction in which it is registered or in which its principal office is located, as the case may be; (b) it has the corporate authority to enter into the agreement; (c) the agreement to which it is a party is legal, valid and binding on it, and is enforceable in accordance with the terms hereof or thereof; and (d) the individual signing the order on its behalf has the power and authority to enter into the agreement; (e) Subscriber's, its Affiliates' and its Authorized Users' use of the TPdoc Service comply and will continue to comply with all applicable laws and regulations and the terms of the agreement and (f) the Subscriber Data shall not infringe or otherwise violate any statutory, common law or any Intellectual Property Rights of any third party.

## **10. Business continuity**

10.1. "**Business Continuity Plan**" means the business continuity plan in place and maintained by the TPdoc Service Provider in relation to the performance of the TPdoc Service (and the people and facilities used to provide them) to minimize the effect of any unplanned interruption or event that would significantly impact on the ability of the TPdoc Service Provider to perform the TPdoc Service, in whole or in part, in accordance with the terms of these Terms of Use;

10.2. The Service Provider shall implement and maintain in effect at all relevant times a comprehensive Business Continuity Plan that is commercially reasonable and complies with applicable laws, rules, and regulations, at no additional cost to Subscriber. The Service Provider will provide an executive summary of such plan upon reasonable request of Subscriber.

10.3. The Service Provider shall test the adequacy of the Business Continuity Plan on a regular basis and in any event at least once every twelve (12) months.

10.4. No changes implemented by the TPdoc Service Provider shall degrade the quality of the Business Continuity Plan in a manner that has a material adverse impact on the TPdoc Service.

10.5. In the event of a business disruption that materially impacts the TPdoc Service Provider's provision of the TPdoc Service under these Terms of Use, the TPdoc Service Provider will notify Subscriber with regard to the disruption and the steps being taken in response.

10.6. Following a Force Majeure event, the TPdoc Service Provider, shall still be obliged to implement the Business Continuity Plan. If the TPdoc Service Provider suffers a Force Majeure Event that prevents or hinders the TPdoc Service Provider's performance of its obligations in connection with the Business Continuity Plan for a continuous period of more than 10 (ten) business days, Subscriber may terminate these Terms of Use on written notice to the TPdoc Service Provider.

## **11. Software Maintenance**

11.1. During the Term of these Terms of Use, Service Provider shall, without any additional charges, supply Subscriber and its Affiliates system updates as they become available. Updates shall include all modifications, refinements, and enhancements to TPdoc service that increase or improve the speed, efficiency, appearance, or ease of use of TPdoc

Service. However, they shall not include any substantially new versions or substantially new or additional capabilities/functionality of TPdoc Service. The warranties of the TPdoc Service Provider in these Terms of Use shall equally apply to the updates.

11.2. Subscriber acknowledges that Service Provider is by no means obliged to provide system updates and/or implement new features upon the request of Subscriber.

11.3. The delivery and access to the system updates will be based on the same terms as it is defined in Article 3. above.

## **12. Invoicing and Payment**

12.1. The Subscription Fee shall be invoiced (and paid) annually in advance. Service Provider shall invoice on the Effective Date of your Subscription and thereafter on every anniversary date of the Effective Date. Payment of any undisputed Subscription fee owed by Subscriber and each of its Affiliates to Service Provider pursuant to these Terms of Use shall be made within thirty (30) days of the invoice date. Invoices will be sent by electronic means unless requested otherwise by the Subscriber, in which case an additional fee may apply.

12.2. Complaints concerning the invoice must be made in writing within thirty (30) days from the date of the invoice.

12.3. If any undisputed payments are not received from Subscriber by the due date, then such charges will accrue late interest at the rate of 0.75% (point seventy-five percent) of the outstanding balance per month, or the maximum rate permitted by law, whichever is lower, from the date such payment was due until the date Service Provider receives such payment. If any undisputed payments are not received from Subscriber by the due date, then in addition to any other remedies available to Service Provider, Service Provider may suspend any further provision of Services until all overdue payments are received from Subscriber.

12.4. The Subscription Fee, service fees, and other amounts required to be paid hereunder do not include any amount for taxes. Subscriber shall reimburse Service Provider and hold Service Provider, and shall cause its Affiliates to reimburse the TPdoc Service Provider and hold Service Provider, harmless for all sales, use, VAT, excise, property or other taxes or levies which Service Provider is legally required to collect from the Subscriber and remit to applicable tax authorities. This provision does not apply to Service Provider's income or franchise taxes or any taxes for which Subscriber or any of its Affiliates is exempt, provided Subscriber or its Affiliate has furnished Service Provider with a valid tax exemption certificate.

12.5. Any request by Subscriber for any additional services or modifications of any kind will be subject to a complementary or modifying proposal by the TPdoc Service Provider, which, if accepted by Subscriber, will result in the establishment of an amendment to Subscription of Subscriber.

12.6. Subscriber shall pay to TaxModel all amounts due without any deductions, except for recoverable withholding taxes. If Subscriber is obliged to make deductions by law, Subscriber shall reimburse TaxModel for any such amounts, except for recoverable



withholding taxes. In no event shall Subscriber be obligated to reimburse or compensate for any tax paid on the income of TaxModel or paid for TaxModel's privilege of doing business.

### **13. Warranty Disclaimer and limitation of liability**

13.1. TaxModel will use reasonable skill and care in providing the TPdoc service to Subscriber but does not guarantee that the TPdoc service will always be operational, function without errors, disruptions, delays, or imperfections. The TPdoc service is provided on an "as is" and "as available" basis, without any express or implied warranties, including, but not limited to, warranties of merchantability, fitness for a particular purpose, title, non-infringement, and freedom from computer virus or other harmful code. TaxModel does not warrant that any information is accurate, complete, or useful. TaxModel does not control and is not responsible for the use of the service, its features, and interfaces by Subscriber, its affiliates and/or authorized users. TaxModel is not responsible for any (failure of) connections or telecommunication services needed to access the services.

13.2. except in the event of wilful misconduct by TaxModel and to the maximum extent permitted by applicable law, in no event will TaxModel or TaxModel indemnified parties (defined in article 14) be liable to Subscriber, or any third party for direct, special, incidental, indirect, exemplary, or consequential damages or other economic hardship arising from or related in any way to the agreement and the use of the TPdoc service, including breach of warranty, breach of contract, negligence, or other legal basis of claim, whether in tort or contract (even if TaxModel is aware of the likelihood of such damages occurring), including loss of profits, goodwill or savings, downtime, loss of data or damage to or replacement of data or any reason whatsoever. Neither TaxModel nor any of the TaxModel indemnified parties shall be responsible for any losses or damages resulting from the use of or inability to use the service.

13.3. in the event TaxModel is found liable for any damages, for any reason whatsoever hereunder, the parties hereby expressly agree that the limit of TaxModel's liability for any and all claims shall not exceed the aggregate amounts paid under the agreement between Subscriber and TaxModel in the twelve (12) months preceding the first claim.

13.4. Subscriber understands and agrees that the remedies provided herein are exclusive and allocate the risk of non-conformity of the TPdoc Service between the parties to the extent authorized by applicable law. No action, regardless of form, arising out of the transactions in relation to the agreement may be brought by either party more than one (1) years after the cause of action first arises.

13.5. The foregoing limitations will apply even if a remedy provided by the Service Provider, in the event of problems occurring, fails its essential purpose.

### **14. Indemnification**

14.1. Subscriber hereby agrees, to the maximum extent permitted under applicable law, to indemnify and hold harmless TaxModel, any of its licensors or suppliers, their representatives, and their respective successors and permitted assigns (collectively, the "*TaxModel Indemnified Parties*") from and against any losses, cost or damages of any TaxModel Indemnified Party arising out of or related to: (a) the use of the TPdoc Service by

the Subscriber; (b) breach of any representation or warranty by the Subscriber; (c) any Subscriber Data provided by Subscriber to TaxModel under the agreement for use in the TPdoc Service infringing the Intellectual Property Rights of a third party; or (d) any violation of or noncompliance with applicable law by the Subscriber. TaxModel shall (i) notify the Subscriber promptly in writing of any such claim or suit, (ii) make no admission relating to the infringement, (iii) allow Subscriber to conduct all negotiations and proceedings, and give Subscriber all reasonable assistance in doing so.

14.2. TaxModel agrees to indemnify and hold harmless Subscriber, its representatives, and employees (collectively, the “*Subscriber Indemnified Parties*”) from and against any losses, cost, or damages arising out of or related to any claim by a third-party that the Subscriber Indemnified Parties’ authorized use of the TPdoc Service infringes the Intellectual Property Rights of a third party. TaxModel’s obligation to so indemnify the Subscriber Indemnified Parties is subject to and conditioned upon Subscriber: (a) notifying TaxModel in writing of any such claim insufficient time to enable TaxModel to effectively defend any such claim, (b) giving TaxModel sole control of the defense and all related settlement negotiations, (c) having TaxModel expressly agree in advance and in writing to any payments or fees, and (d) giving TaxModel full information and assistance in the defense and all related settlement negotiations, provided further that Subscriber will not accept any settlement that assigns guilt or fault of any kind to Subscriber. In the event that it is reasonably determined by a court of competent jurisdiction that use of the TPdoc Service or TaxModel App by Subscriber is restricted or prohibited by reason of such an infringement, TaxModel, at its option, may: (x) obtain for Subscriber the right to continue using the TPdoc Service; or (y) modify the TPdoc Service such that the TPdoc Service (as modified) becomes non-infringing or (z) terminate the agreement. TaxModel shall not be liable for any claim based on, arising out or relating to (a) developments, designs, specifications, modifications, or enhancements originating with, or requested by Subscriber, (b) the modification of the TPdoc Service by any person or entity other than TaxModel, (c) the use of the TPdoc Service in an unauthorized manner or in a way that is not in accordance with applicable law or the terms of the agreement or (d) any breach by Subscriber of this Terms of Use, including the breach of any representation or warranty or failure to perform.

## **15. Processing of Personal Data, Confidentiality, and Security**

15.1. TaxModel and Subscriber shall each strictly comply with the applicable laws and regulations regarding the processing of Personal Data, including the General Data Protection Regulation (2016/679/EU hereinafter referred to as “*GDPR*”). With regard to the processing of Personal Data processed in the TPdoc Service, the Subscriber will act as the data controller and TaxModel as a data processor in accordance with the GDPR. The Data Processing Annex stipulates the subject matter, the duration, the nature and purpose of the processing, the type of personal data and categories of data subjects, and the obligations and rights of each party. In the event of any conflict or inconsistency between the Data Processing Annex and this Terms of Use, the terms and provisions of the Data Processing Annex shall prevail.

15.2. All Confidential Information exchanged between the parties pursuant to the agreement: (a) shall not be copied or distributed, disclosed, or disseminated in any way or form by the receiving party to anyone except its own employees, who have need-to-know for the performance of the agreement; (b) shall be treated by the receiving party with the

same degree of care to avoid disclosure to any third party as is used with respect to the receiving party's own confidential information, but with no less than reasonable care; (c) shall not be used by the receiving party for its own purposes or any other purpose except as set forth in the agreement; and (d) shall remain the property of and be returned to the disclosing party (along with all copies thereof) within ten (10) business days of receipt by the receiving party of a written request from the disclosing party setting forth the Confidential Information to be returned or upon expiration or termination of the agreement.

15.3. The restrictive obligations as set forth in Article 15.2. above shall not apply to the disclosure or use of any Confidential Information which (a) is or hereafter becomes public knowledge through no fault of the receiving party; (b) is known by the receiving party on the date of disclosure and is not subject to any restriction on disclosure, as evidenced in documentary form; (c) is disclosed to the receiving party by a third party who is not subject to any restriction on disclosure by the disclosing party; (d) the receiving party can demonstrate was developed by it independently without benefit of, or based on, the disclosures made hereunder, or (e) is disclosed pursuant to a requirement of law, order of a court of competent jurisdiction, or regulatory or government authority, provided that the receiving party shall inform the disclosing party forthwith of such requirement or order in order to enable the Disclosing party to take protective action.

15.4. Taking into account the state of the art and the costs of implementation, TaxModel shall ensure to maintain appropriate technical, physical, and organizational measures and security practices and controls commensurate with the sensitivity of the Subscriber Data, Output, and Personal Data to be used and processed by TaxModel in the TPdoc Service, to prevent unauthorized or unlawful processing, acquisition, access, or accidental loss, destruction, alteration or damage to Subscriber Data and Personal Data. The currently implement information security and organizational measures are further set out in the Information Security Management Annex hereto.

15.5. In the event a Security Event (defined hereinbelow) occurs, the Subscriber Data or Personal Data is disabled, lost, corrupted, destroyed, disclosed, or otherwise compromised, TaxModel shall notify Subscriber as soon as possible under the circumstance, and in any event, within two (2) days of discovery. Such notice shall summarize, in reasonable detail, to the best of TaxModel's knowledge at the time of the notice: (i) the timing and nature of the Security Event; (ii) the potential impact of such Security Event on Subscriber and any data subjects; and (iii) the corrective action taken or proposed to be taken by TaxModel. "**Security Event**" means any incident that involves, or which TaxModel reasonably believes may involve: (i) the possible breach of TaxModel Information Security Policy; or (ii) any unauthorized and/or unlawful processing or loss of Subscriber's Data or Personal Data.

## 16. Termination

16.1. Either Party may terminate the subscription by sending written notice to the other Party no less than thirty (30) days prior to the anniversary date of the subscription.

16.2. TaxModel may terminate the subscription with immediate effect by written notice to Subscriber upon the occurrence of any of the following events; (a) any petition in bankruptcy or any petition for similar relief is filed against Subscriber; (b) a receiver is appointed for Subscriber or any material portion of the property of Subscriber; (c)

Subscriber makes an assignment for the benefit of creditors; (d) Subscriber admits in writing its inability to meet its debts as they become due; (e) Subscriber fails to substantially comply with any material term or condition contained herein and such party fails to correct such lack of compliance within thirty (30) days after receipt of a written notice of such failure by the non-defaulting party.

16.3. Subscriber may terminate this subscription, in whole or in part, with immediate effect upon written notice to the TPdoc Service Provider if Subscriber determines that (i) a governmental, regulatory, or professional entity or other entity having the force of law has introduced a new, or modified existing law, rule, regulation, interpretation, or decision, the result of which would render Subscriber's performance of any part of these Terms of Use illegal or otherwise unlawful or in conflict with independence or professional rules; (ii) circumstances change (including, without limitation, changes in ownership of the TPdoc Service Provider or of its Affiliates) so that Subscriber's performance of any part of these Terms of Use would be illegal or otherwise unlawful or in conflict with independence or professional rules; or (iii) the TPdoc Service Provider has not updated the TPdoc Service in accordance with Article 11.2 of these Terms of Use.

16.4. Notwithstanding Article 16.2, if the material breach is a default in payment of any sum due hereunder and Subscriber fails to cure such default within thirty (30) days after notice thereof, then TaxModel shall have the right to do any or all of the following: (a) declare the agreement to be in default whereupon, to the extent permitted by law, all amounts payable under the agreement for the entire term as chosen in the order shall become immediately due and payable; (b) suspend the TPdoc Service; (c) proceed by court action to enforce performance and/or recover damages; and/or (d) terminate the agreement.

16.5. Upon termination, TaxModel shall immediately discontinue the provision of the TPdoc Services, and all sums due shall be paid immediately by Subscriber. Unless retention is required by applicable law, TaxModel shall destroy all Confidential Information of Subscriber and any Subscriber Data in its possession.

16.6. The provisions of Articles 3., 5., any accrued payment obligations, and any other provisions that are intended to survive the expiration or termination of the agreement will survive and continue in effect and will bind the parties and their permitted successors and assigns.

## **17. Miscellaneous**

17.1. Changes to Terms of Use and Services. TaxModel reserves the right to change these Terms of Use at any time. TaxModel will notify You when the Terms of Use have been modified. You are responsible for regularly reviewing these Terms of Use that are continuously put at your disposal through the TPdoc Service. Continued use of Services following any such modifications shall constitute your acceptance of such changes. TaxModel reserves the right to make and have made any and all changes to the TPdoc Service, its features, and functionalities, at its sole discretion, without notice to You. We reserve the right to, at our sole discretion, deny (temporary) access to the TPdoc Service to anyone at any time.

17.2 Force Majeure. If by reason of labor disputes, strikes, lockouts, riots, war, inability to obtain labor or materials, earthquake, fire or other action of the elements, accidents, Internet service provider failures or delays, governmental restrictions, appropriations, or other causes beyond the reasonable control of a party hereto (each, a **“Force Majeure Event”**), either party is unable to perform in whole or in part its obligations as set forth in these Terms of Use, excluding any obligations to make payments hereunder, then such party will be relieved of those obligations to the extent it is so unable to perform, and such inability to perform will not make such party liable to the other party. Neither party will be liable for any losses, injury, delay, or damages suffered or incurred by the other party due to a Force Majeure Event

17.3. Notice. All notices and other communications pertaining to the agreement shall be in writing and shall be deemed to have been given by a party thereto as set forth below and shall either be (a) personally delivered; (b) sent via postage prepaid certified mail, return receipt requested; or (c) sent by nationally-recognized private express courier. Notices shall be deemed to have been given on the date of receipt if personally delivered or two (2) days after deposit via certified mail or express courier. Either party may change its address for purposes hereof by written notice to the other in accordance with the provision of this Article. Subscriber’s address is as detailed by Subscriber on the Order Form. TaxModel’s address is as follows:

## **TaxModel International**

**(statutory name: TaxModel In-House B.V.)**

*Attn.: Mr. Hank Moonen*

Stationsplein 12

5211 AP 's-Hertogenbosch

The Netherlands

17.4. Governing Law and Venue. The Terms of Use, the agreement, and any dispute between TaxModel and Subscriber shall be construed, interpreted and enforced in accordance with the laws of the Netherlands. Subscriber irrevocably consents to the exclusive jurisdiction and venue of the court of 's-Hertogenbosch, the Netherlands.

17.5. Assignment Subscriber may not assign any of its rights or delegate its obligations under the agreement without the prior written consent of TaxModel, to which consent condition might apply. Any attempt to assign or transfer the agreement or delegate any obligations hereunder other than in accordance with this Article will be null and void. Subject to the foregoing, the agreement is binding upon and inures to the benefit of the parties hereto and their respective permitted successors and assigns.

17.6. Entire Agreement. The Order form together with the Terms of Use and Annexes thereto constitutes the entire Agreement of the Parties with respect to the subject matter and supersedes proposals, oral or written, all previous negotiations and all previous communications between the parties with respect thereto. No statement or representations made by either party has been relied upon by the other in agreeing to enter into the agreement.

17.7. Waiver. Any waiver of any provision of the agreement will be effective only if in writing and signed by duly authorized representatives of the party against which the

waiver is to be construed regardless of the future behavior or oral representations of such party. The failure by either party to enforce any provision of these Terms of Use will not constitute a waiver of future enforcement of that or any other provision.

17.8. Independent Contractor. Service Provider is an independent contractor, and nothing in these Terms of Use will be deemed to make Service Provider an agent, employee, partner, or joint venturer of the Subscriber or its Affiliates. Neither Party will have the authority to bind, commit, or otherwise obligate the other Party in any manner whatsoever.

17.9 Publicity. As of the Effective Date of the Agreement, TaxModel is entitled to publish a press release stating that TaxModel and Subscriber have entered into an agreement with regard to the provision of the TPdoc Service. Subscriber agrees that the other Party may disclose the existence of the relationship to third parties and grants TaxModel permission to use its logo, provided that TaxModel complies with the guidelines regarding the use of such logo. Subscriber also grants TaxModel permission to use Subscriber as a reference for the TPdoc Service and will provide TaxModel reasonable access to senior-level personnel for such purpose.

17.10 Severability. If any provision or provisions of these Terms of Use shall be held invalid, illegal, unenforceable, or in conflict with the law of any jurisdiction, the validity, legality, and enforceability of the remaining provisions shall remain in full force and effect as if such invalid or unenforceable term had never been included.

17.11 Headings. Headings used in these Terms of Use are provided for convenience only and shall not be used to construe meaning or intent.

## **Contact Details**

TaxModel International, Stationsplein 12, 5211 AP 's-Hertogenbosch, The Netherlands,  
+ 31 (0) 73 800 00 30, [info@tax-model.com](mailto:info@tax-model.com), [tax-model.com](http://tax-model.com).