GENERAL TERMS AND CONDITIONS: TAX MANAGEMENT

ARTICLE 1 – SCOPE OF GENERAL TERMS AND CONDITIONS

The use of our services by the client implies the irrevocable and unconditional acceptance of these general terms and conditions. These general terms and conditions are the only valid and binding terms applicable to the legal relationship between the parties. The client's general terms and conditions are not binding on BD MEDIA unless they have been explicitly and in writing accepted by BD MEDIA.

ARTICLE 2 – DESCRIPTION OF BD MEDIA'S SERVICE

The service offered by BD MEDIA under this agreement includes:

- Budgeting: The tax report is prepared according to the fixed approved model, simulating the municipal tax payable based on the evolution of applicable regulations in each relevant municipality, provided that this has already been processed by the supplier.
- Annual update of tax data, which serves as the basis for calculations, in line with changes in tax regulations.
- Administrative processing regarding the municipal tax declaration, which must be carried out by the responsible publisher. This includes calculating the municipal tax budget, preparing and sending the tax assessment within the legal deadlines.
- Receipt and verification of tax assessment notices ("AB") concerning the taxes (formula 2 and 3), provided they are submitted regularly and on time.
- In case of incorrect tax assessment, a one-time attempt to correct the AB through an amicable settlement.
- If the correction attempt fails, the client may instruct BD MEDIA to file a legal appeal against the relevant municipality(ies) through its legal counsel. The costs of this appeal shall be borne by the client.
- Handing over of approved original tax assessments to the client so they can make the payment immediately (formula 2) or, in the case of formula 3, providing the final statement or invoice in the client's name so they can promptly transfer the payable tax amount to the supplier.
- Timely payment of assessed municipal taxes (formula 3), provided that the amount of these taxes was transferred to the supplier on time (except for formulas 1 and 2).

ARTICLE 3 – START AND TERMINATION OF AGREEMENT

- This agreement comes into effect upon signature by the client and remains valid as long as the assignment specified in the offer is active.
- Cancellation of an assignment by the client is only possible with BD MEDIA's written consent.
- BD MEDIA may, at any time and without judicial intervention, terminate the agreement at the client's expense if the client fails to comply with the agreement's provisions, provided the client has first been given notice of default and a reasonable period to fulfill their obligations.

ARTICLE 4 – COMPENSATION AND PAYMENT TERMS

- BD MEDIA may adjust and index the compensation annually to reflect increased costs.
- Unless explicitly agreed otherwise in writing, all invoices are payable in cash.
- Any invoice not paid on its due date will automatically and without prior notice incur a contractual default interest of 12% per year. In addition to this interest, the client shall owe a lump-sum compensation of 10% of the invoice amount for each unpaid invoice, even if partially unpaid. This compensation covers all possible costs arising from non-payment, including collection and administrative costs, and is due in addition to all legal and enforcement costs.

ARTICLE 5 – CLIENT OBLIGATIONS AND INFORMATION TO BE PROVIDED

The client must provide the following information to BD MEDIA by the "order submission deadline" specified in the operational calendar for centralized submission (available on BD MEDIA's website: https://www.bdmedia.be/nl/richtlijnen-aanlevering-folders)

- Billing details, if not already available to BD MEDIA.
- Print specifications: Title/reference, format (open/closed), number of pages (one sheet equals two pages), paper weight, and shipment weight.
- Distribution period and total number of distributions per year. From the second distribution onwards, please provide weight and distribution zones for previous distributions to BD MEDIA.
- Distribution zone with net quantities per municipality and per distributor (Excel file format: Column A: postal code – Column B: (merged) municipality – Column C: net quantities and optionally, the version name).

- Distributor details.
- Digital print design.

Failure to provide this information on time will result in a delay in tax declaration submission until all necessary details are received. Delays may lead to tax increases due to late submission, which will be directly charged to the client. Last-minute changes in distribution zones and/or quantities entitle BD MEDIA to charge an additional fee on top of the agreed price.
BD MEDIA reserves the right to pass on any direct or indirect consequences of regulatory changes to the client.

ARTICLE 6 – OWNERSHIP AND SECURITY OF DATA

- All proprietary data entered by the client within the application service remains the exclusive property of the client.
- In the event of termination or dissolution of the agreement, the client has 14 days to request BD MEDIA to secure their data.
- After this period, BD MEDIA is obliged, upon the client's first request, to delete all data and any other information related to the execution of this agreement.

ARTICLE 7 – POWER OF ATTORNEY

The client grants BD MEDIA the power of attorney, including the right to delegate, to perform all necessary actions with municipalities on the client's behalf in order to execute the services.

ARTICLE 8 – WARRANTY & LIABILITY

- BD MEDIA's obligations are best-effort obligations..
- BD MEDIA is not liable if the final municipal tax payable turns out to be higher than the estimates provided by BD MEDIA.
- BD MEDIA is not responsible for retroactive tax adjustments imposed by municipalities that may result in higher amounts payable by the client.
- BD MEDIA is only liable for damages that are directly and immediately caused by gross negligence or proven intent.
- BD MEDIA shall not be liable for indirect or consequential damages, such as replacement costs for products/services, loss of income, lost profits, business interruption, third-party claims, or data loss, even if BD MEDIA was informed of the possibility of such damages..
- BD MEDIA's liability for direct damages is limited to rectification in kind by re-performing the services and/or delivering the products.
- BD MEDIA cannot be held liable in cases of force majeure or unforeseen circumstances. Generally, and independently of common law applicability conditions, the following are considered cases of force majeure or unforeseen circumstances: any situation that prevents, reduces, or delays the execution of the agreement, or that excessively burdens the fulfillment of BD MEDIA's obligations. In such cases, BD MEDIA is exempt from all liability and may, depending on the circumstances, either reduce its obligations, terminate the agreement, or suspend its execution, without being required to pay any compensation.

  The following are considered, among others and without limitation, as force majeure or unforeseen circumstances: war, civil war, mobilization, riots, strikes, lockouts (both at BD MEDIA and its suppliers), machine breakdowns, fire, flooding, transport disruptions, supply difficulties in raw materials, materials, and energy, as well as restrictions or prohibitions imposed by authorities.
- Under no circumstances shall the parties directly hold each other's auxiliary personnel liable. However, this may be possible if a party holds the other party's auxiliary personnel liable extracontractually for non-performance of a contractual obligation that results in damage due to an impairment of physical or psychological integrity, or for an error committed with the intent to cause harm. Each party may always seek indemnification from its own auxiliary personnel in the first instance.

ARTICLE 9 – MISCELLANEOUS PROVISIONS

All disputes arising from this agreement are governed by Belgian law. Only the courts of Antwerp, Mechelen division, have jurisdiction.