

## SimplyVAT Terms and Conditions of Business

### 1. Interpretation

In these terms and conditions (**Conditions**) the following terms have the following meanings (and any terms defined in Our Quote have the same meaning in these Conditions):

**Agent:** a local representative who We appoint, on Your behalf, in order to complete Your VAT compliance.

**Charges:** has the meaning set out in clause 9.1.

**Commencement Date:** the date specified in the Quote.

**Contract:** the agreement for the supply of the Services incorporating the Quote and these Conditions.

**You:** the person, firm or company that purchases Services from SIMPLYVAT.com (and **Your** shall be construed accordingly).

**Data:** all documents, information and data required by SIMPLYVAT.com, provided or to be provided by You, relating to, or in connection with, the Services including without limitation relevant VAT records, records showing supplies, and all VAT related correspondence with Taxation Authorities.

**Data Protection Legislation:** means the UK Data Protection Legislation and any other European Union legislation relating to personal data and all other legislation and regulatory requirements in force from time to time which apply to a party relating to the use of personal data (including, without limitation, the privacy of electronic communications). The terms **data controller**, **data processor**, **data subject**, **personal data**, **personal data breach** and **processing** shall all bear the respective meanings given to them in the Data Protection Legislation;

**Documentation:** all documents and materials supplied or to be supplied by SIMPLYVAT.com in relation to, or in connection with, the Services.

**Fiscal Representative:** a local representative who We appoint, on Your behalf, who completes Your VAT compliance services. The Fiscal Representative will, in some countries, be jointly and severally liable with You for Your VAT compliance with the Taxation Authority.

**Initial Term:** the period of 12 months beginning on the date of Your payment to Us of Our upfront fees, unless a different start date is specified in the Quote, in which case it begins on that date.

**Intrastat:** where the applicable transaction threshold has been met, the reporting requirements in relation to the data collection system for compiling statistics on the international trade in goods between member states of the European Union.

**Intrastat Services:** any Services that We provide to You in relation to the transposition of the Data that You provide to Us via Our template into the required format, and the submission of Intrastat reports.

**IOSS:** the Import One-Stop Shop scheme for distance sales of imported goods into the EU of an intrinsic value not exceeding EUR 150.

**IOSS Return:** the declaration and filing of VAT under IOSS.

**IOSS Services:** any Services that We provide to You in relation to IOSS, including (without limitation) the collection of Data (either via API or, if not available, via Your completion of Our template), calculating the tax due and submission of IOSS returns.

**Personal Data:** means any personal data provided by or on behalf of You to SIMPLYVAT.com in order for SIMPLYVAT.com to provide the Services;

**Power of Attorney:** the power of attorney provided by You giving Us authority to act as Your tax agent.

**Quote:** the quotation in relation to the Services sent to You by SIMPLYVAT.com.

**Rate Card:** the rate card within Tribexa that sets out Our relevant Charges (as amended and updated from time to time).

**Reporting Period:** the period(s) in respect of which returns are required to be filed, as set out in the Quote (except in relation to) IOSS Services, where such period is each calendar month (beginning on the registration date) in respect of which an IOSS Return is required to be submitted.

**SIMPLYVAT.com, We, Us or Our:** Borderfree Trade Limited (company number: 08216948) whose registered office is: Unit 4 Hove Technology Centre, St. Joseph's Close, Hove, East Sussex, BN3 7ES, trading as SIMPLYVAT.com.

**Services:** the services to be provided by SIMPLYVAT.com as set out in the Quote, together with any other services which We provide, or agree to provide, to You.

**Taxation Authority:** any government, state or municipality or any local, state, federal or other fiscal, revenue, customs or excise authority, body or official competent to impose, administer, levy, assess or collect tax in the United Kingdom or elsewhere, applicable to the Services.

**Tribexa:** A client portal managed by Us, to facilitate VAT data uploads, process VAT registrations, and submission of VAT returns.

**UK Data Protection Legislation:** means all applicable data protection and privacy legislation in force from time to time in the UK including the General Data Protection Regulation ((EU) 2016/679); the Data Protection Act 2018; the Privacy and Electronic Communications Directive 2002/58/EC (as updated by Directive 2009/136/EC) and the Privacy and Electronic Communications Regulations 2003 (SI 2003/2426) as amended;

**VAT:** value added tax or any equivalent tax chargeable in the UK or elsewhere.

**VAT Deregistration:** the formal process by which a business (whether a company, other legal entity or an individual) ceases to be registered for VAT with a Taxation Authority.

**VAT Registration:** the process of listing with a Taxation Authority as a person eligible for the return of VAT or any other equivalent.

## 2. Your Contract with SIMPLYVAT.com

- 2.1 These Conditions, together with the Quote, apply to and are incorporated into the Contract to the exclusion of all other terms and conditions.
- 2.2 In the event of any conflict between the terms of the Quote and these Conditions, the terms of the Quote shall prevail.

## 3. Commencement and duration

- 3.1 The Services shall be provided by SIMPLYVAT.com to You from the Commencement Date and shall be governed by the terms of the Contract.
- 3.2 You appoint SIMPLYVAT.com to carry out the Services exclusively in the relevant jurisdiction(s) specified in the Quote and You shall not appoint any other third party to carry out the Services in those jurisdictions.
- 3.3 Subject to clause 13 (Termination), clause 6 (Obligations in relation to IOSS), clause 7 (Obligations in relation to Agents and Fiscal Representative) and clause 8 (Audits and investigations), the Services shall continue to be supplied for the Initial Term and after that shall continue to be supplied unless:
  - a) You terminate the Contract by giving Us not less than three months' written notice (if given during the Initial Term, such notice shall expire at the end of the Initial Term or the end of three months from the date it is received by Us, whichever is the later); or
  - b) SIMPLYVAT.com terminates the Contract at any time, during or after the Initial Term, by giving You not less than three months' written notice.

## 4. The Services and SIMPLYVAT.com's obligations

- 4.1 The Services to be supplied to You shall be as specified in the Quote. SIMPLYVAT.com shall use reasonable endeavours to provide the Services and to deliver the Documentation to You, in material accordance with the Quote. If the Data You provide to SIMPLYVAT.com is incomplete, inaccurate, delayed or defective in any way, SIMPLYVAT.com reserves the right to make additional charges in relation to the Services (where applicable, We will tell You where additional charges will apply and what they are). We rely solely on the Data that You provide to Us, in respect of which We accept no liability for accuracy, completeness or timeliness.
- 4.2 Where the Services involve VAT Registration, SIMPLYVAT.com will not commence the VAT Registration application until We have received payment in full of all Charges relating to this Service. In any event, SIMPLYVAT.com shall not be obliged to release Your VAT Registration details to You until We have received payment in full of all of Our Charges then due. If You cancel a VAT Registration application before it has been completed, You shall not be entitled to a refund (in full or in part) of Our Charges or any fees paid in connection with the VAT Registration. You may put a VAT Registration application on hold for a maximum of two months, but if You do not recommence it by the end of this period in respect of that part of the Services (or the whole Contract if there are no other Services being provided at that time) the Contract shall terminate immediately at the end of such two-month period. If You then wish to recommence the VAT Registration, You will need to enter into a new Contract with Us and the VAT Registration will be subject to new Charges.
- 4.3 You acknowledge and agree that SIMPLYVAT.com may appoint one or more Agents and/or Fiscal Representative to carry out all or any part of the Services.
- 4.4 SIMPLYVAT.com does not provide advice in relation to accounting and taxation matters other than VAT, but may on Your behalf be able to obtain such advice from third parties, provided that SIMPLYVAT.com shall not be liable to You for any such advice.
- 4.5 SIMPLYVAT.com is required by anti-money laundering legislation to obtain satisfactory evidence of Your identity and sometimes of the people related to You, including directors and shareholders. If You fail to provide the specific identification requested, We will not be able to provide the Services. Should You have already paid anything at the

stage that We discover We are not able to provide the Services, We will offer a partial refund (at Our sole discretion) and administrative charges will be levied. Identification checks will be conducted every 12 months and up to date information may be requested at any time, but You must advise Us of any changes to the information You have provided to Us previously, as soon as they occur (for example, a change of name on marriage).

- 4.6 SIMPLYVAT.com shall use reasonable endeavours to meet any dates agreed for the performance of Services but any such dates shall be estimates only and time for performance by SIMPLYVAT.com shall not be of the essence in the Contract.
- 4.7 SIMPLYVAT.com is not responsible for any delays, delivery failures, or any other loss or damage resulting from the transfer of data over communications networks and facilities, including the internet and application programming interfaces (APIs) that facilitate the transfer of information and data between systems (including, but not limited to, transfers of data to and from Taxation Authorities), and You acknowledge that the Services may be subject to limitations, delays and other problems inherent in the use of such communications facilities.
- 4.8 We receive regular updates from the relevant Tax Authorities around the world and endeavour to give You the most relevant information possible. However, any advice given is not legally binding and is subject to change.
- 4.9 The monthly fee includes up to one hour of customer service assistance per quarter (which excludes any VAT or tax advice). After this has been used, You will be charged an hourly rate of £180 plus VAT per hour (or such rate as subsequently applies pursuant to clause 9.12), which is charged on a pro rata basis in respect of each period (or part period) of 15 minutes in which time is spent. If the monthly inclusive allowance is not used, it cannot be carried forward into a subsequent month.
- 4.10 Where you ask us to undertake VAT Deregistration for You in relation to a relevant Taxation Authority, We will commence the process upon receipt of payment of the VAT Deregistration fee as set out in the [Rate Card](#). We will continue to provide our Services until the end of the relevant monthly, quarterly or annual period (as required by the relevant Taxation Authority) following the relevant Taxation Authority's confirmation of VAT Deregistration. We will inform You of the estimated timings, submission requirements, and associated fees.

## 5. Your obligations

- 5.1 You agree to:
  - a) co-operate with SIMPLYVAT.com, and ensure that all of Your employees co-operate, in all matters relating to the Services;
  - b) provide true, complete, accurate and up-to-date information to Us at all times, and to immediately update Us in writing if any information previously provided by You changes or if You become aware that it is not true, complete or accurate (including, without prejudice to the generality of the foregoing, if You change the name or address of Your company or business or You have a change in director or if any of Your business circumstances change, particularly (but not only) in respect of the nature of the business' operations);
  - c) provide to SIMPLYVAT.com, not later than three days following the end of each Reporting Period, all required Data for that Reporting Period (this timescale does not apply in respect of IOSS Services, for which the relevant timescales and other requirements are set out in clause 6.2);
  - d) provide to SIMPLYVAT.com, in a timely manner, such Data and other information as We may request and ensure that it is complete and accurate in all respects;
  - e) comply at all times with Your obligations and duties as set out in this Contract;
  - f) obtain and maintain all necessary licences and consents and comply with all relevant legislation and requests made by Taxation Authorities in relation to the Services;
  - g) immediately notify SIMPLYVAT.com in writing of any errors, omissions, defects or other problems with the Data of which You become aware; and
  - h) be responsible for and promptly (and in any event within the statutory period applicable in the jurisdiction concerned) make payment of VAT directly to the relevant Taxation Authority.
- 5.2 If SIMPLYVAT.com's performance of its obligations under the Contract is prevented or delayed by any act or omission by You, Your agents, subcontractors, consultants or employees, We shall not be liable for any costs, charges or losses sustained or incurred by You arising directly or indirectly from such prevention or delay.
- 5.3 You shall be liable to pay to SIMPLYVAT.com, on demand, all costs, charges or losses sustained or incurred by Us arising directly or indirectly from Your fraud, negligence, or failure to perform, or delay in performing, any of Your obligations under the Contract, subject to Us confirming such costs, charges and losses to You in writing.
- 5.4 You shall not directly or indirectly solicit or entice away (or attempt to solicit or entice away) from Our employment or engagement, or deal with other than in the provision of the Services, any person employed or engaged by Us in the

provision of the Services at any time during the term of the Contract or for a further period of six months after the termination of the Contract, other than by means of a national advertising campaign not specifically targeted at any of Our employees or contractors.

- 5.5 If You commit any breach of clause 5.4, You shall, on demand, pay to SIMPLYVAT.com a sum equal to one year's basic salary or the annual fee that was payable by Us to that employee, worker or independent contractor plus (where applicable) the recruitment costs incurred by SIMPLYVAT.com in replacing such person.
- 5.6 If a repayment of tax is due to You following the submission of any particular VAT return, such payment will be repaid to You by the relevant Taxation Authority. In cases where the repayment is by way of a cheque and it is sent to Us, We will forward such cheque to You. We reserve the right to hold such cheque until You have paid any unpaid fees or expenses that are owing to Us.
- 5.7 We may contact Your auditors and professional advisers at any time to confirm the accuracy and completeness of any information You have provided to Us for the purposes of providing the Services, and You hereby grant Us the authority so to do.
- 5.8 We shall not be liable for any fines, charges or penalties You incur due to Your failure to meet any of Your obligations, nor shall We be liable for any VAT mis-declared or underpaid by You.
- 5.9 Should any party, whether or not a Taxation Authority, seek to levy a default surcharge or other tax, or make a claim in respect of a default surcharge or other tax penalty, against Us or any of Our agents and/or Fiscal Representatives as a result of Services We have provided to You, then You will indemnify Us and/or Our Agents/Fiscal Representatives in respect of the amount claimed and all reasonable costs and expenses incurred in defending or opposing such claim (whether or not successfully prosecuted).
- 5.10 We will send You a draft VAT return and advise You of the amount due for each VAT Reporting Period. It is Your responsibility to: (i) check and approve the draft VAT return no later than two days before it is due to be filed; and (ii) make payment to the Taxation Authority for the VAT liability payable by the due date for payment. If You fail either to approve the VAT return in time or to make a payment to a Taxation Authority by the relevant due date, any fines, penalties or interest then payable as a result are Your sole responsibility.
- 5.11 You must make payment of Your VAT liability in cleared funds by the relevant statutory VAT payment deadline. If You fail do to so, You will be solely responsible for any penalties, fines and/or charges payable by You to the relevant Taxation Authority (this timescale does not apply in respect of IOSS Returns, for which the relevant timescales and other requirements are set out in clause 6.2).

## 6. Your additional obligations in relation to IOSS

- 6.1 If We provide IOSS Services to You, You must comply with Your obligations in this clause 6.
- 6.2 In respect of each Reporting Period for the IOSS-related Services that We provide to You, You shall:
  - a) no later than the 8th of the month following the Reporting Period, provide Us with the relevant Data (in such format as We may from time to time require) on sales in that Reporting Period in the relevant jurisdiction; and
  - b) no later than the 17th of the month following the Reporting Period, make payment of Your VAT liability under IOSS in respect of that Reporting Period to Us in cleared funds. You must make the payment to the correct bank account as confirmed by Us to You, which will be Our nominated Irish bank account, or using Wise through Our Tribexa portal. You must not make the payment to the account used for payment of Our Charges. You are responsible for any bank charges, currency exchange charges and currency exchange fluctuations, and You must ensure that the amount You send is adjusted accordingly so as to ensure that the sum received is sufficient to discharge Your VAT liability in full.
- 6.3 If We estimate Your VAT liability to be in excess of EUR 10,000 per month, We reserve the right to require You to, within 14 days of Us notifying You of the relevant sum, deposit with Us (in cleared funds) a sum equal to two months' VAT liability (as estimated by Us), which will be held by Us in Our client bank account. To the extent that it has not been used to pay any VAT liability, fines or penalties unpaid by You (and/or any fees incurred as a result of such VAT being unpaid or paid late, or otherwise incurred by Us, including but not limited to, foreign exchange fees), refund to You as soon as practicable (which may take up to 6 months to ascertain all liabilities penalties or fines from the Taxation Authority) any remaining deposit balance following the termination of the Contract. You agree that We shall have the right to deduct from such deposit (whether on receipt or prior to refunding any deposit balance to You) any unpaid Charges, fees or other sums due from You.
- 6.4 SIMPLYVAT.com shall have the right to require You to increase the required deposit referred to in clause 6.3 if:
  - a) Your monthly VAT liability increases; and/or

- b) You have a monthly VAT liability of more than EUR 10,000 for consignments that are each valued at less than EUR 150,

and You shall pay such additional sum required by Us within 14 days of Us notifying You that We require You to do so.

- 6.5 If You fail to make any payment on time We may at any time, immediately upon providing notice to You:
  - a) charge an administration fee of £50 or, if greater, 1% of Your VAT liability up to the amount set out in the [Rate Card](#); and
  - b) deduct an equivalent amount from the deposit referred to in clause 6.3 in order to make the relevant payment on Your behalf; and/or
  - c) require an increased deposit in accordance with clause 6.4; and/or
  - d) require a bank guarantee; or
  - e) terminate part or all of the Services provided under this Contract.
- 6.6 If a repayment of tax is due to You following the submission of any particular VAT return, such repayment may be received into Our client bank account. Following clearance of the funds through that account: where the repaid amount is less than £100, We will retain the repayment and apply it against Your next liability; where the repaid amount is £100 or more, We will arrange for the funds to be transferred to You by such payment method as We determine in Our sole discretion (after deduction of any sums owing to Us).
- 6.7 If You do not comply with Your obligations in relation to IOSS, as set out in this clause 6:
  - a) SIMPLYVAT.com shall have the right to immediately: (i) remove You from Our IOSS intermediary licence (and charge You Our then current administration fee for so doing, as set out in the [Rate Card](#)), which will result in Your IOSS number being deregistered and You being unable to use that IOSS number in respect of future transactions; and (ii) cease providing the IOSS Services without any liability to You for so doing.
  - b) SIMPLYVAT.com shall have the right to charge an administration fee of £50 or, if greater, 1% of the amount declared in the Reporting Period IOSS Return up to the amount set out in the [Rate Card](#).
  - c) You shall be liable for (and, if paid by Us on Your behalf, shall reimburse SIMPLYVAT.com in respect of) any penalties, interest or other charges applied by each relevant Taxation Authority in the event that any filing or payment deadlines are consequently missed.

## 7. Your additional obligations in relation to Agents and Fiscal Representatives

- 7.1 Where We have appointed an Agent or Fiscal Representative, the following shall apply if You cease Your activity in the relevant jurisdiction (sub-clauses (a) to (c) inclusive) or if You or We terminate the Contract (whether in whole or in respect of the relevant Services) (sub-clauses (d) and (e) inclusive):
  - a) The Agent or Fiscal Representative shall provide the services set out in clause 7.1b) (Cessation Services) for a period of up to five years from the date on which Your activity in the relevant jurisdiction ceases, and You agree to pay Us the fees and expenses set out in clause 7.2 in relation to such Cessation Services.
  - b) The Agent or Fiscal Representative shall provide fiscal representation services in relation to Your cessation of activity in the relevant jurisdiction, including (but not necessarily limited to): (i) dealing with any enquiries and tax inspections of the Taxation Authority; (ii) making payments of further tax payments arising from corrections, and interest thereon; (iii) providing information or documents requested by the Taxation Authority; (iv) defending You in relation to matters raised by the Taxation Authority (where appropriate); (v) dealing with reports and fines issued by the Taxation Authority; and (vi) providing to SIMPLYVAT.com information as to Your status in the relevant jurisdiction, by reviewing the Taxation Authority access that We provide to the Agent or Fiscal Representative and confirming that Your Taxation Authority account is up to date, and that no payments from You to the Taxation Authority are outstanding.
  - c) If We request You to do so, You shall promptly provide Us (in such form and format as We may require) with written confirmation that Your fiscal status in the relevant jurisdiction and with the Taxation Authority is in good standing or, if it is not, written confirmation as to the reason that it is not in good standing.
  - d) If You or We terminate the Contract (or the relevant part of it), prior to the termination date: (i) You must appoint and provide Us with the details of a replacement fiscal representative; and (ii) that fiscal representative must confirm to Us that they will, with effect from the termination date, take over from the Fiscal Representative appointed by Us on Your behalf. If You or they fail to do so, the Contract shall remain in force until such time as the foregoing obligations have been met and You shall continue to be liable for the Charges.
  - e) Until termination of the Fiscal Representative appointed by Us is completed in accordance with clause 7.1e) they will be required to submit VAT returns on Your behalf. In such event Your obligations under clauses 5, 7, 8, 9, 10, and 11 to 15 (inclusive) shall remain in force and effect until such VAT returns have been submitted and Your VAT liability has been paid. You will be charged a late submission Charge for each late submission or late payment as

set out in Our [Rate Card](#). This relates to the charges levied on Us by the Fiscal Representative plus a sum in relation to Our related costs.

- f) In all cases, We will charge You for rescinding the Power of Attorney (and/or the deregistration process, in the event that You no longer require the relevant VAT number) when the Fiscal Representative ceases to act for You, and You agree to pay such Charge.

7.2 In relation to the Cessation Services, You agree to pay to SIMPLYVAT.com the following fees and expenses:

- a) Whether or not Your fiscal status in the relevant jurisdiction (for example, Portugal) and with the Taxation Authority is in good standing, You shall pay to SIMPLYVAT.com the applicable annual fee for Cessation Services, as set out in the [Rate Card](#);
- b) Where the Cessation Services requires the provision of consultancy services by the Agent or Fiscal Representative, or dealing with tax inspections or advice on VAT or income tax matters, You shall pay to SIMPLYVAT.com additional fees, calculated on an hourly rate basis (charged in periods (or part periods) of 15 minutes and subject to a minimum of 15 minutes) at the rate set out in the Quote; and
- c) Any related travel and other expenses (including, but not limited to, document translation) incurred by the Agent or Fiscal Representative.

7.3 You acknowledge and agree that appointments of Fiscal Representatives in France, Denmark, Belgium and Poland are on an annual basis, with each consecutive 12-month period beginning on the relevant registration date and each anniversary of that date, and that each such Fiscal Representative's fees are invoiced and payable in advance in respect of each such period. Accordingly, You acknowledge and agree that, if You wish to terminate the Contract or the appointment of any Fiscal Representative in those countries, You must give Us notice in writing at least three months before the next anniversary of the relevant registration date and that, if You fail to do so, it will not be possible to end the relevant Fiscal Representative's appointment and that the full fee in respect of the next 12-month period will be due and payable.

7.4 If You hold an Article 23 licence in the Netherlands and We are providing Services to You in respect of it, You acknowledge that the Taxation Authority in the Netherlands requires a minimum deposit of EUR 5,000 or 1% of turnover (whichever is greater) in respect of tax liabilities, fines and penalties, the remaining balance of which will be returned to You after the completion of 5 years (60 months) following deregistration, after the deduction by the Taxation Authority of any fines, penalties and or liabilities due.

7.5 You acknowledge and agree that the appointment of a Fiscal Representative in Portugal is subject to a requirement for ongoing fiscal representation services for a period of five years from the date of deregistration. You agree to pay Us the fiscal representative fee upon deregistration in Portugal, at the then current rate set out in the [Rate Card](#).

## 8. Audits and investigations

8.1 Depending on the jurisdiction in which Your business is domiciled, and the applicable laws in that jurisdiction, We may file Your VAT returns or We may be required to file Your VAT returns using an Agent or a Fiscal Representative (a Fiscal Representative is jointly and severally liable for Your VAT debts). Consequently, in the event of an audit, investigation or inquiry in any jurisdiction (whether initiated by You, SimplyVAT.com, the Agent, the Fiscal Representative or the relevant Taxation Authority), You agree that:

- a) Any audit or investigation instigated by a Taxation Authority in a jurisdiction where a Fiscal Representative is appointed will require the involvement of that Fiscal Representative;
- b) Any notice of termination of the Contract given by You prior to the completion of such audit, investigation or inquiry, shall not take effect until: (i) the day after affirmative confirmation is received by SIMPLYVAT.com, the Agent or the Fiscal Representative that it has been closed by the relevant Taxation Authority; and (ii) You have paid to SIMPLYVAT.com, the Agent or the Fiscal Representative (as We direct) any and all outstanding VAT liability, fines, penalties, interest and other moneys payable to such Taxation Authority, whichever is the later;
- c) You will continue to pay the Charges until the date on which termination of the Contract is effective;
- d) You will pay in full all Charges, and all costs and expenses incurred by SIMPLYVAT.com, the Agent and/or the Fiscal Representative, arising in relation to the audit, investigation or inquiry, including (without limitation) SIMPLYVAT.com's Charges at Our then current audit rate and any charges levied by the Agent or Fiscal Representative. The current rates are set out in the [Rate Card](#).

## 9. Charges and payment

9.1 In consideration of the provision of the Services by SIMPLYVAT.com, You shall pay the Charges in the sums (or at the rates) and in the manner as set out in the Quote and the [Rate Card](#) (Charges), or as subsequently otherwise agreed in writing, either by direct debit or by debit or credit card. **You agree to provide Your full bank details or Your debit or**

**credit card details, as appropriate, to Our nominated payment processor (currently, Stripe) and You authorise Us to take monthly payments via that payment method (this is known as a 'standing authority'). Accordingly, the amounts taken may vary, depending on the Charges that are due.** All recurring Charges are payable monthly or annually in advance, as set out in the Quote, unless otherwise agreed. Additional or ad hoc Charges are payable monthly in arrears, unless otherwise agreed. All Charges must be paid in the currency stated in the Quote. Unless specified otherwise in the Quote, We shall collect the Charges due from You automatically on, or shortly after, the first day of each month (being the Due Date for payments by direct debit or by debit or credit card), and We will provide You with a receipted invoice following the successful collection of Your payment. Where We have agreed to accept payments from You by an alternative method, payment must be made within 14 days of the invoice date (being the Due Date for any such alternative payment method) as set out on Your invoice from Us. Alternative payment methods are subject to an administration fee of £15 per payment that You make by that method (as such fee is amended from time to time per the [Rate Card](#)). Unless otherwise stated, all prices are exclusive of VAT, which shall be charged by SIMPLYVAT.com to You at the applicable rate.

- 9.2 All Charges will be in Great British Pounds (GBP £) and We shall invoice You in GBP, unless We have agreed to invoice You in Euros (€). Where We agree to invoice in Euros, the Charges will be converted from GBP to Euros on the basis of the average exchange rate (rounded up to one decimal place) specified at <https://www.ecb.europa.eu/> over the 30-day period ending on the date on which We notify You of our agreement to invoice in Euros. Thereafter, the denomination of the Charges in Euros will be updated annually on 1<sup>st</sup> November, such that the then current Charges will be: (i) converted from GBP to Euros on the basis of the average exchange rate (rounded up to one decimal place) specified at <https://www.ecb.europa.eu/> over the 30-day period ending on 30<sup>th</sup> September of that year; and (ii) applied from 1<sup>st</sup> November.
- 9.3 SIMPLYVAT.com shall be entitled to charge additional sums that are deemed reasonably necessary by Us as a result of, or in connection with, any failure by You to comply with Your obligations under the Contract.
- 9.4 Where You require services in addition to those set out in the Quote, Charges for these will be agreed with You before the extra services commence.
- 9.5 If filing frequencies increase (due to a determination by the Taxation Authority), We have the right to increase Charges accordingly.
- 9.6 If filing frequencies decrease, the Charges will remain the same, unless (and until such time as) We otherwise confirm.
- 9.7 Should You submit three or more nil returns in a row, the Taxation Authorities have the right to de-register You, and You acknowledge and agree that this is out of the control of SIMPLYVAT.com. Should You wish to reinstate Your registration We will charge You a registration fee at the current applicable rate.
- 9.8 If the information You provide to Us is incomplete, inaccurate or late, We reserve the right to amend the Charges to reflect any additional work carried out by Us and You agree that You will be solely responsible for any penalties, fines and/or charges payable by You to the relevant Tax Authorities.
- 9.9 If payment for any upfront fees has not been made within 45 days, We reserve the right to terminate Your contract with Us -immediately.
- 9.10 Once payment has been made for the upfront fees as outlined in the Quote, no refunds will be made. You have three months from the Commencement Date to engage Our services by providing Us with the required supporting documents in order to enable Us to start the formal VAT Registration process. If You do not wish to start Your VAT Registration process, You must let Us know in writing within three months of Your payment of the upfront fees. If You fail to let Us know, We shall have the right to terminate the Contract and the Services shall cease. If You then wish to resume the Services, You will be required to re-start the process by entering into a new Contract with Us and You will have to pay any upfront fees again at the then-current rate.
- 9.11 SIMPLYVAT.com will undertake periodic reviews of Your account with Us and, where it has become uneconomical for Us to continue to provide the Services to You, We reserve the right to increase the Charges. We will give You written notice of any such increase at least one month before the proposed date of such increase. If the proposed increase is not acceptable to You, and if You and We fail to reach agreement on the increase in Charges before the proposed date of such increase, You or We may terminate the Contract by giving three months' written notice under clause 3.3 and Our Charges shall not increase during such notice period or, where clauses 6, 7 and/or 8 apply, until the end of the relevant period over which the relevant Services are to be provided, whichever is the later.
- 9.12 SIMPLYVAT.com will review its Charges annually and may increase the Charges by no more than 10%, provided that Charges cannot be increased more than once in any 12 month period and only after the Initial Term. We will give You written notice of any such increase 1 month before the proposed date of such increase. If the proposed increase is

not acceptable to You, You may terminate the Contract before the proposed date of such increase by giving three months' written notice to Us and Our Charges shall not increase during such notice period or, where clauses 6, 7 and/or 8 apply, until the end of the relevant period over which the relevant Services are to be provided, whichever is the later.

9.13 Without prejudice to any other right or remedy We may have, if You fail to pay SIMPLYVAT.com any sum on the due date for payment, We may:

- charge interest on such sum from the due date for payment at the annual rate of 4% above the Bank of England's base rate from time to time, but at 4% a year for any period when that base rate is below 0%, accruing on a daily basis until payment of the overdue sum is made, whether before or after judgment;
- withhold any Documentation, Data and/or other information supplied by or to You until payment is made in full;
- suspend all Services until payment has been made in full;
- rescind Our powers of attorney;
- where there is Fiscal Representation, or IOSS registration, deregister You; and/or
- terminate the Contract.

9.14 If You or We terminate or cancel the Contract during the Initial Term, You will be liable for all the Charges that are due for the full Initial Term and these will be collected using Your preferred payment method in accordance with clause 9.1 within seven days of termination or cancellation.

9.15 If annual billing of recurring Charges applies to You, and You or We terminate or cancel the Contract (or any part of it) during the 12-month period to which those Charges relate, You will not be entitled to a pro rata refund of those Charges.

9.16 All sums payable to SIMPLYVAT.com under the Contract shall become due immediately on termination or cancellation, notwithstanding any other provision in the Contract.

9.17 SIMPLYVAT.com may, without prejudice to any other rights it may have, set off any liability of You to Us against any liability of Us to You.

9.18 From time to time, SIMPLYVAT.com may receive benefits or commissions where We refer You to third parties to carry out work on Your behalf. In the event that We refer You to a third party for the provision of additional services and You instruct them to carry out work, We shall not be liable for that third party's acts or omissions.

## **10. Intellectual property rights and confidentiality**

10.1 As between You and SIMPLYVAT.com, all intellectual property rights and all other rights in the Documentation shall be owned by Us. Subject to payment by You of SIMPLYVAT.com's Charges, We grant You a non-exclusive royalty free license to make reasonable use of the Documentation for the purposes of receiving the Services but not for any other purpose (including but not limited to providing any similar services to third parties).

10.2 Neither You nor We shall, at any time, disclose any information of a confidential nature that has been disclosed by the other, except as permitted by clause 10.3.

10.3 SIMPLYVAT.com may:

- disclose Your confidential information to SIMPLYVAT.com's employees, agents, consultants or subcontractors who need to know it for the purpose of discharging SIMPLYVAT.com's obligations to You under the Contract; and/or
- as may be required by law, a court of competent jurisdiction or any governmental or regulatory authority (including Taxation Authorities); and/or
- With prior written consent, use Your company name and logo in SIMPLYVAT.com's customer lists (whether online or offline) and other marketing materials or in a press release which announces Your decision to use SIMPLYVAT.com's services.

10.4 SIMPLYVAT.com, Our agents, Our fiscal representatives and Our subcontractors may retain files and paperwork relating to the Services and Your affairs for any period that We or they deem reasonably necessary, but it is Your ultimate responsibility to retain originals and copies of such documentation to the extent that You may need them. We reserve the right to make charges for time spent at Your request for copying and retrieving paperwork from storage.

## **11. Limitation of liability**

11.1 References to liability in this clause 11 include every kind of liability arising under or in connection with the Contract including liability in contract, tort (including negligence), misrepresentation, restitution or otherwise. This clause 11

sets out the entire financial liability of SIMPLYVAT.com (including any liability for the acts or omissions of Our employees, agents, consultants, and subcontractors) to You in respect of:

- a) any breach of the Contract;
- b) any use made by You of the Services, the Documentation or any part of either of them; and
- c) any representation, statement or tortious act or omission (including negligence) arising under or in connection with the Contract.

11.2 All warranties, conditions and other terms implied by statute or common law are, to the fullest extent permitted by law, excluded from the Contract.

11.3 Nothing in these Conditions limits or excludes the liability of SIMPLYVAT.com for death or personal injury resulting from negligence or for any damage or liability incurred by You as a result of fraud or fraudulent misrepresentation by Us.

11.4 SimplyVAT.com shall not be liable for any failure by You to undertake your obligations, whether to Us or to any third party (including, but not limited to, a Taxation Authority).

11.5 Subject to clause 11.3:

- a) SIMPLYVAT.com shall not be liable for:
  - i. loss of profits;
  - ii. loss of business;
  - iii. loss of opportunity
  - iv. depletion of goodwill and/or similar losses;
  - v. loss of anticipated savings;
  - vi. loss of corruption of data or information;
  - vii. any exemplary, special, indirect, consequential or pure economic loss, costs, damages, charges or expenses;
  - viii. any fines, penalties or charges issued by any Taxation Authority.
- b) SIMPLYVAT.com's total aggregate liability to You shall not in any circumstances exceed the sum of £1,000,000.

## 12. Data protection

12.1 Each party shall, in performing its obligations under the Contract, comply with all applicable requirements of the Data Protection Legislation.

12.2 The parties acknowledge that for the purposes of the Data Protection Legislation, if SIMPLYVAT.com processes any Personal Data as a data controller when performing its obligations under the Contract then the provisions of its privacy policy shall apply. The parties further acknowledge that to the extent that SIMPLYVAT.com acts as a data processor and You are a data controller, the parties agree the scope, nature and purpose of the processing by SIMPLYVAT.com, the duration of the processing and the types of Personal Data and categories of data subject are as follows:

| Data Processing Details           |  |
|-----------------------------------|--|
| <b>Scope</b>                      | Processing of personal data in the provision of VAT consultancy services as described in the Contract.   |
| <b>Nature and purpose</b>         | Processing personal data received from You for the purpose of providing the Services. No changes to or other processing of any personal data is carried out by SIMPLYVAT.com |
| <b>Duration</b>                   | Term of the Contract   |
| <b>Types of personal data</b>     | Client ID, name, transaction information (goods sold, units etc), location.  |
| <b>Categories of Data Subject</b> | Your end customers and other data subjects whose information features in transactional data supplied by You to Us.   |

12.3 Without prejudice to the generality of clause 12.1:

- a) You warrant that any Personal Data has been collected in accordance with Data Protection Legislation, including where necessary, that You have obtained all required authorisations, consents or other permissions to process and use the Personal Data in accordance with the Data Protection Legislation and all applicable regulatory requirements. As between the parties, You shall have sole responsibility for the accuracy, quality, and legality of the Personal Data;
- b) You warrant that You have a legal basis under the Data Protection Legislation to enable the lawful transfer of the Personal Data to SIMPLYVAT.com for the term, and the purposes, of the Contract and, where required under the

Data Protection Legislation, You have obtained the prior and express consent of each data subject to transfer the Personal Data to SIMPLYVAT.com in accordance with Data Protection Legislation and that You are accordingly entitled to transfer the Personal Data to SIMPLYVAT.com so that We may lawfully use, process and transfer the Personal Data in accordance with the Contract and Data Protection Legislation;

- c) You acknowledge and agree that the Personal Data may be transferred or stored outside the UK and EEA in order to carry out the Services and SIMPLYVAT.com's other obligations under the Contract;
- d) You acknowledge that the provision of the Services under the Contract may require the processing of Personal Data by SIMPLYVAT.com and SIMPLYVAT.com's sub-processors in countries and organisations outside the UK and EEA from time to time;
- e) You shall ensure that the relevant third parties have been informed of, and have given their consent to, such use, processing, and transfer as recommended or required by Data Protection Legislation; and
- f) You shall take appropriate technical and organisational measures against unauthorised or unlawful processing of the Personal Data or its accidental loss, destruction or damage to protect and secure Personal Data including when providing or making such data available to SIMPLYVAT.com.

12.4 SIMPLYVAT.com shall:

- a) only carry out processing of any of the Personal Data only on Your documented and lawful instructions given from time to time or as otherwise agreed in writing by the parties;
- b) only transfer the Personal Data to countries or organisations located outside the UK and EEA that ensure an adequate level of protection for the rights of the data subject. Where such country or organisation does not provide an adequate level of protection, SIMPLYVAT.com shall ensure it will transfer Personal Data in accordance with Data Protection Legislation;
- c) inform You if, in Our opinion, any instructions provided by You infringe Data Protection Legislation;
- d) implement appropriate technical and organisational measures to protect the Personal Data;
- e) take reasonable steps to ensure that individuals who have access to Personal Data for the purposes of providing the Services are bound by an obligation of confidentiality;
- f) notify You without undue delay on becoming aware of a personal data breach;
- g) notify You if We receive a subject access request. You shall be responsible to handle such requests of data subjects. If a data subject brings a claim directly against SIMPLYVAT.com for a violation of their data subject rights, You will reimburse Us for any cost, charge, damages, expenses or loss arising from such a claim;
- h) redact any personal data when pulled through API, any raw data held will be under strict security measures and in accordance with Data Protection Legislation. This raw data will be destroyed after 30 days along with any PDF's or emails containing raw data;
- i) If any tax authorities query requires SimplyVAT.com to review original data rather than the stored redacted data, We will either retrospectively access the original data via API or request the data from You, which shall not be unreasonably withheld or delayed;
- j) provide You with reasonable assistance in respect of a personal data breach as notified under clause 12.4(f) (at Your sole cost); and
- k) maintain complete and up to date records of processing activities carried out on Your behalf as required by the Data Protection Legislation.

12.5 You are entitled to monitor and audit SIMPLYVAT.com's data processing under the Contract once a year and during normal business hours. If You believe that an on-site audit is necessary, SIMPLYVAT.com agrees to give You reasonable access to its premises (subject to any reasonable confidentiality and security measures), and to any stored Personal Data and data processing programs it has on-site.

12.6 SIMPLYVAT.com shall allow for, and contribute to, audits conducted by You as required under and in accordance with Data Protection Legislation. Such audits shall be at the Client's sole cost and shall be conducted during business hours. In this clause 12, **business hours** means 9.00am to 5.00pm on a Business Day.

12.7 You consent to SIMPLYVAT.com appointing third-party processors of Personal Data under the Contract. SIMPLYVAT.com confirms that it has entered or (as the case may be) will enter with the third-party processor into a written agreement incorporating terms which are substantially similar to those set out in this clause 12 and in either case which SIMPLYVAT.com confirms reflect and will continue to reflect the requirements of the Data Protection Legislation. As between You and SIMPLYVAT.com, SIMPLYVAT.com shall remain fully liable for all acts or omissions of any third-party processor appointed by it pursuant to this clause 12.7.

12.8 Either party may, at any time on not less than 30 (thirty) days' notice, revise this clause 12 by replacing it with any applicable controller to processor standard clauses or similar terms adopted under the Data Protection Legislation or forming part of an applicable certification scheme.

12.9 Upon completion of the Services, SIMPLYVAT.com will at Your reasonable request delete or return to You all Personal Data processed under the Contract except to the extent that SIMPLYVAT.com is required by law to retain any copies of the Personal Data.

### 13. Termination

13.1 Without prejudice to any other rights or remedies which SIMPLYVAT.com may have, We may terminate the Contract without liability to You if:

- a) You breach of any of the terms of the Contract.
- b) You abuse any of SimplyVAT.com's staff, verbally or in writing;
- c) We become aware of additional obligations and/or liabilities which You have not discharged or disclosed to Us, and You fail to discharge these in full when required and, in addition, in these circumstances SimplyVAT.com will rescind Our Power of Attorney with immediate effect;
- d) You become bankrupt or insolvent, a winding up order is made against You, You make any arrangements with Your creditors, any execution or distress is levied upon any of Your property, You are unable to pay Your debts as they fall due, a petition is filed or a resolution is passed for Your insolvency, any appointment is made to the Court for the appointment of an administrator, or any judgment against You shall remain unsatisfied for 14 days; or
- e) any event occurs, or proceeding is taken, with respect to You in any jurisdiction to which You are subject that has an effect equivalent or similar to any of the events mentioned in clause 10.1(d).

13.2 On termination of the Contract for any reason:

- a) We shall, subject to clauses 7.1d), clause 7.1e) and clause 7.3, cease to provide the Services (or, as the case may be, the relevant Services), deregister You with each relevant Taxation Authority and rescind the Power of Attorney granted by You to SIMPLYVAT.com in respect of each relevant Taxation Authority, so as to revoke Our authority with that Taxation Authority to act on Your behalf. This means that the Taxation Authority will no longer contact Us in relation to Your affairs with that Taxation Authority and You will therefore need either to deal with Your tax affairs Yourself or appoint another service provider to do so on Your behalf. SIMPLYVAT.com will charge a fee for rescinding the Power of Attorney with each relevant Taxation Authority, which will be as set out in the [Rate Card](#).
- b) Without prejudice to the generality of clause 13.2a), We shall have no obligation to submit any further returns, fillings or payments to any relevant Taxation Authority on Your behalf and shall have no liability for any fines, charges, penalties or interest payable by You as a result.
- c) You shall immediately pay all of SIMPLYVAT.com's outstanding unpaid invoices and any interest due and, in respect of Services supplied or other fees due, for which no invoice has been submitted, We may submit an invoice, which shall be payable immediately on receipt; and
- d) the accrued rights of SIMPLYVAT.com and liabilities of You as at termination shall not be affected.

### 14. Notices

Any notice required to be given under the Contract shall be in writing and shall be delivered personally, or sent by pre-paid first-class post or recorded delivery or the international equivalent to the other party, or via email. Any notice shall be deemed to have been duly received: (i) if delivered personally, when left at the address of the other party; or (ii) if sent by pre-paid first-class post or recorded delivery or the international equivalent, or via email, at noon on the second business day after posting or sending, as the case may be.

### 15. Miscellaneous

15.1 **Complaints:** Any complaint about the Services should, in the first instance, be raised with the member of SIMPLYVAT.com's team responsible for carrying out the relevant work for You (who will then investigate the issue and try to resolve it). If You remain dissatisfied, You should refer the matter in writing to the Customer Success team of SIMPLYVAT.com by emailing [grow@simplyvat.com](mailto:grow@simplyvat.com).

15.2 **Waiver:** A waiver of any right under the Contract is only effective if it is in writing and it applies only to the circumstances for which it is given. No failure or delay by a party in exercising any right or remedy under the Contract or otherwise shall constitute a waiver of that (or any other) right or remedy, nor preclude or restrict its further exercise. No single or partial exercise of such right or remedy shall preclude or restrict the further exercise of that (or any other) right or remedy.

15.3 **No partnership or agency:** Nothing in the Contract is intended to, or shall be deemed to, constitute a partnership or joint venture of any kind between You and Us, or any other third party, or constitute any party the agent of the other.

15.4 **Third party rights:** A person who is not a party to the Contract shall not have any rights under or in connection with

it.

- 15.5 **Matters outside Our control:** We shall have no liability to You under the Contract if We are prevented from, or delayed in performing, Our obligations under the Contract by acts, events, omissions or accidents beyond Our reasonable control, including the default of suppliers or subcontractors.
- 15.6 **Variation:** The Contract may only be amended or varied in writing signed by a duly authorised representative of SIMPLYVAT.com.
- 15.7 **Assignment:** SIMPLYVAT.com may at any time assign, transfer, charge, mortgage, sub-contract or deal in any other manner with all or any of its rights under the Contract and may sub-contract or delegate in any manner any or all of its obligations under the Contract to any third party. You may not assign, transfer, charge, mortgage, sub-contract or deal in any manner with the Contract without Our prior written consent.
- 15.8 **Entire agreement:** This Contract constitutes the entire agreement between You and SIMPLYVAT.com and supersedes and extinguishes all previous agreements, promises, assurances, warranties, representations and understandings between Us and You, whether written or oral, relating to the subject matter of the Contract. You acknowledge that, in entering into the Contract You have not relied on, and shall have no right or remedy in respect of, any statement, representation, assurance or warranty (whether made negligently or innocently) that is not set out in the Contract. Nothing in this Contract shall limit or exclude any liability for fraud.
- 15.9 **Severance:** If any provision of this Contract is or becomes invalid, illegal or unenforceable, the provision shall be deemed deleted but that shall not in any way affect any other circumstances of or the validity or enforceability of remaining provisions of the Contract.
- 15.10 **VAT Number:** Our VAT number is 176 2567 81.
- 15.11 **Insurance:** We have in place professional liability insurance covering the provision of Services anywhere in the world.
- 15.12 **Governing law:** The Contract, and any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation shall be governed by, and construed in accordance with the law of England and Wales
- 15.13 **Jurisdiction:** Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with the Contract or its subject matter or formation.