

## **PARTICULAR TERMS AND CONDITIONS**

### **VAT-EXCISE REFUND and VAT REGISTRATION**

These particular terms and conditions form a supplement to the General Conditions of Easytrip SPA.

#### **1. Service specifications:**

These particular terms and conditions apply to the following business services:

- VAT/EXCISE REFUND
- VAT REGISTRATION

The catalogue of services and prices is indicated in Annex 3. The Client agrees that Annex 3 will be updated from time to time. The Client agrees that Annex 3 will be updated from time to time without that further amendment to these particular terms and conditions are necessarily required. However parties will communicate each other by email such updated Annex 3.

#### **2. Power of attorney**

We are allowed to process all business transactions connected with these services and are appointed as the sole representative of the Client for the recovery of VAT and Excise in all claimable jurisdictions. We are supplied for each claimable jurisdiction with a Power of Attorney for this purpose.

#### **3. Information provided by the Client**

Client shall carefully follow all instructions given by us concerning these services.

Client shall provide us with all the relevant documents and invoices for the VAT and/or Excise recovery no later than 10 days after a calendar month has ended in case of advance payment per month, or 10 days after the quarter has ended in case of advance payment per quarter.

With regard to these invoices, we will process the VAT and/or Excise refund claim on behalf of the Client.

If the Client fails to provide us with all documents required to lodge and/or appeal a VAT and/or tax refund and/or to perform the services, within the timeframes set out by the relevant Tax Authorities and/or where the Client withdraws claims/invoices for whatever reason, we reserve the right to charge the Client the relevant fees in Annex 3.

#### **4. Fee**

##### 4.1 VAT registration

The fee for our work is charged on the basis of the rates mentioned in Annex 3. The fee shall be charged to the Client per month, per quarter, per year or upon completion of the work, plus any advances and invoices for third parties hired, including turnover tax due.

##### 4.2 VAT/Excise refund

The fee for the reclaim of the Client's VAT/Excise refund that may be available to the Client in respect of the application legislation is charged based on the rate and commission mentioned in Annex 3.

We generally handle tax recovery claims based on a "no-cure no-pay" basis. If the refund is not recovered, the Client does not pay a fee. However, the "no cure no pay principle" applies in case of VAT/Excise refund claims which are submitted in accordance with the applicable legislation of a particular claimable jurisdiction. If the Client fails to fulfil its obligation, or if it orders to submit a claim from which it is more likely that it will be rejected rather than accepted, the fee for the claim will be invoiced by us, whether it is accepted or rejected by the Tax Authority.

We will be entitled to all interest received from the Tax Authority.

## 5. Payment

### 5.1

We will pay the Client the full amount of the refunds received less the relevant fees due as set out in Annex 3. Such payment will be made to the Client within sixty (60) days of us identifying and assigning the refund(s) to the Client.

### 5.2

In the event that the Client is legally obligated to receive the refunds directly, we will invoice the Client for the fee as set out in Annex 3. Invoices shall be paid by the Client to us within sixty (60) days of date thereof.

### 5.3

We will also be entitled to deduct and/or invoice any disbursements, bank or handling charges, currency charges and third party fiscal representation fees incurred by us when providing the Services.

### 5.4

Any payments due to us may be set off against any money due to the Client.

### 5.5 Pre-financing

In the case the Client is entitled by Easytrip to request the pre-financing of the VAT/Excise refund claims, we can advance the payment of the Client VAT and Excise claim to be refunded by the Tax Authorities before submitting the claim.

Specific cost applies for this service, indicated in Annex 3.

### 5.6 Debt seizing

In case the refund(s) is seized by a public entity for "debt refund", the Client undertakes to pay us the commission fee as defined in Annex 3.

In case the Client had relied on the pre-financing method, the commission is due and the Client has to pay the amount of the prefinanced tax claim to us.

### 5.7 Termination

In the event that the Client terminates the contract during the initial first year period mentioned in the general terms and conditions, a cancellation penalty of our fee of any claims which could have been and

were not submitted during this period and which we reasonably believe to be refundable will be due and payable on the termination date. Furthermore, the Client undertakes to pay us its fee, calculated in accordance with Annex 3, which arises from the submission of a claim by us to the relevant Tax Authority, prior to the termination date, which is subsequently refunded / or partially refunded.

Furthermore, in the event that the Client terminates the contract, we shall be entitled to proceed with the submission of any claims that have been prepared or are in the process of being prepared by us prior to the termination date. We reserve the right to charge the Client the relevant fees in Annex 3.

## Date

### Signature and company stamp of the client

*Read, approved and undersigned*

Cesena \_\_\_\_\_

*The Client hereby declares that it has read and understood these particular terms and conditions and that it expressly approves the content of the following clauses, pursuant to articles 1341 and 1342 of the Italian Civil Code: 3. Contract term; 5. Client authentication towards service partners; 6. Procurement of registration device; 7. Installation / Uninstallation of a physical registration device (OBU); 8. Use of the registration devices; 9. Payment; 10. Termination of the contract.*

## Date :

### Signature and company stamp of the client

*Read, approved and undersigned*

Cesena \_\_\_\_\_