


SMLOUVA
o zajištění a zpřístupnění elektronických informačních zdrojů
Číslo smlouvy odběratele: 23/7700/0266

Česká republika - Generální finanční ředitelství

se sídlem: Lazarská 15/7, 117 22 Praha 1

IČ: 72080043

DIČ: CZ72080043

bankovní spojení: 

zastoupená: 

(dále jen „Odběratel“)

a


EBSCO Information Services s.r.o.

zapsaná v obchodním rejstříku vedeném u Městského soudu v Praze, oddíl C, vložka 24504

se sídlem: Klimentská 1746/52, 110 00 Praha 1

IČ: 49621823

DIČ: CZ49621823

bankovní spojení: 

zastoupená: 

(dále jen „Dodavatel“)

(odběratel a dodavatel jednotlivě jako „Smluvní strana“ a společně jako „Smluvní strany“)

Výše uvedené smluvní strany spolu uzavírají tuto smlouvu o zajištění přístupu k elektronickým informačním zdrojům Global Tax Premier na platformě IBFD Tax Research blíže specifikovaným v příloze č. 1 této Smlouvy (dále jen „Produkty“), (dále jen „Smlouva“).

Čl. I.

Předmět smlouvy

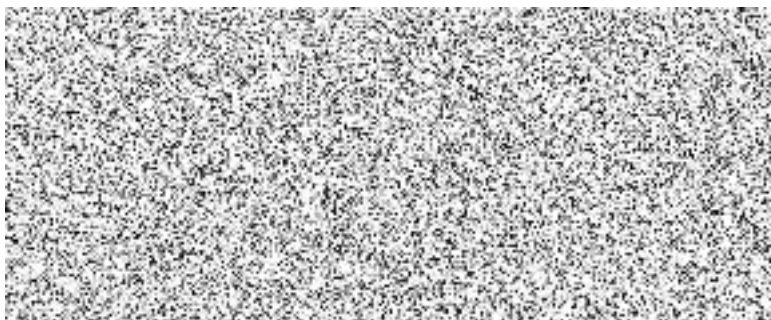
- 1) Předmětem této Smlouvy je závazek Dodavatele dodat Produkty a závazek Dodavatele k zajištění řádného provozu a dostupnosti Produktů pro Odběratele.
- 2) Dodavatel prohlašuje, že je oprávněn udělit Odběrateli oprávnění k výkonu tohoto práva a odpovídá Odběrateli za škodu způsobenou nepravdivostí tohoto prohlášení.
- 3) Za tyto služby se Odběratel zavazuje uhradit cenu dohodnutou v čl. IV. této Smlouvy, to vše v souladu s ustanoveními této Smlouvy.

Čl. II

Lhůta plnění a forma přístupu

- 1) Dodavatel se zavazuje poskytovat Produkty Odběrateli v podobě online přístupu k Produktům v období od 01.01.2024 do 31.12.2025.


- 2) Přístup k Produktům bude pro Odběratele zajištěn prostřednictvím osmi vzdálených přístupů následujících uživatelů Odběratele:



- 3) Odběratel si je vědom skutečnosti, že podmínkou aktivace přístupu k Produktům ze strany jejich vydavatele (vlastníka obsahu) může být akceptace/podpis licenčních podmínek vydavatele (vlastníka obsahu), případně přímá registrace Odběratele na webových stránkách vydavatele. Odběratel poskytne Dodavateli během aktivace dle tohoto odstavce potřebnou součinnost.
- 4) V případě nedodržení dohodnutého termínu zajištění přístupu k Produktům se Dodavatel zavazuje Odběrateli zaplatit smluvní pokutu ve výši 0,20 % z ceny předmětu plnění, a to za každý započatý den prodlení. Tím není dotčeno oprávnění odběratele požadovat náhradu škody způsobenou porušením povinnosti ze strany dodavatele, na kterou se vztahuje smluvní pokuta.
- 5) Ustanovení odst. 4) tohoto čl. se nevztahuje na případy, kdy byla Odběratelem Dodavateli odepřena součinnost nezbytná pro provedení aktivace přístupu dle odst. 3) tohoto článku.

Čl. III.

Práva a povinnosti smluvních stran, hlášení závad

- 1) Dodavatel se zavazuje poskytovat Odběrateli technickou, informační a administrativní podporu nezbytnou pro to, aby mohl Odběratel přístup k Produktům plně využívat.
- 2) Případné reklamace z plnění oznámí Odběratel bezodkladně písemně na kontaktní emaily Dodavatele: 
- 3) Dodavatel se zavazuje bezodkladně zahájit řešení přijatých reklamací Odběratele a vyvinout veškeré možné úsilí na jejich včasné odstranění. O průběhu reklamačního řízení bude Dodavatel Odběratele průběžně informovat.
- 4) Dodavatel se zavazuje, že veškeré závady bránící řádnému přístupu Odběratele k Produktům odstraní do 10 pracovních dnů od jejich nahlášení. Ustanovení tohoto odstavce se nedotýká:
- a) předem řádně nahlášených omezení přístupu k Produktům, o kterých bude Odběratel Dodavatelem prokazatelně uvědomen alespoň 5 pracovních dní předem;
 - b) problémů s připojením k internetu na straně Odběratele;

- c) změny nahlášených emailových adres pro vzdálený přístup Odběratele, o které nebyl Dodavatel předem vyrozuměn;
 - d) případů, kdy byl přístup k Produktům přerušen z toho důvodu, že Odběratel při nakládání s Produkty jednal v rozporu s ustanoveními o užitelských právech dle licenčních podmínek vydavatele (vlastníka obsahu), které Odběratel akceptoval v rámci aktivace přístupu dle čl. II odst. 3) této Smlouvy.
- 5) V případě nedodržení dohodnutého termínu odstranění závad bránících řádnému přístupu Odběratele k Produktům dle odst. 2) tohoto článku se Dodavatel zavazuje Odběrateli zaplatit smluvní pokutu ve výši 0,20 % z ceny předmětu plnění, a to za každých započatých 24 hodin prodlení. Tím není dotčeno oprávnění Odběratele požadovat náhradu škody způsobenou porušením povinnosti ze strany Dodavatele, na kterou se vztahuje smluvní pokuta.
- 6) Dodavatel se dále zavazuje Odběratele bezodkladně informovat o všech změnách týkajících se licence k Produktům.

Čl. IV.

Cena a platební podmínky

- 1) Cena za veškerá plnění dle této Smlouvy je stanovena v českých korunách a činí:
- 61.720,00 EUR (slovy: šedesát jedna tisíc sedm set dvacet euro) bez DPH.
- 2) Odběratel uhradí cenu na základě daňového dokladu (faktury), vystaveného Dodavatelem po podpisu této smlouvy. Podmínkou vystavení faktury je také její účinnost dle čl. VI odst. 5 této smlouvy. K ceně bez DPH dle odst. 1) tohoto článku bude připočtena zákonná sazba DPH platná ke dni fakturace. Splatnost faktury se stanovuje na 21 dní ode dne doručení řádně vystavené faktury Odběrateli.
- 3) Fakturu Dodavatel doručí Odběrateli písemně, a to buď v listinné podobě na adresu Generálního finančního ředitelství, Žitná 563/12, 120 00 Praha 2, či elektronicky do datové schránky Odběratele nebo e-mailovou adresu [REDACTED] Odběratel upřednostňuje elektronickou fakturu vytvořenou v IS DOC nebo ve formátu PDF.
- 4) 3.7. Faktura musí být vystavena ve prospěch bankovního účtu uvedeného v záhlaví této Smlouvy. Je-li Dodavatel plátcem DPH, musí se jednat o bankovní účet zveřejněný způsobem umožňující dálkový přístup dle zákona o DPH.
- 5) Faktura bude obsahovat číslo smlouvy Odběratele a náležitosti dle zák. 235/2004 Sb., o dani z přidané hodnoty, v platném znění, a dále náležitosti obchodní listiny dle §435 zákona č.89/2012 Sb., občanského zákoníku. V případě, že faktura nebude obsahovat některé z těchto náležitostí, nebo bude obsahovat nesprávné údaje, bude Odběratelem neprodleně vrácena Dodavateli k opravě. V takovém případě lhůta splatnosti počíná běžet znovu ode dne doručení opraveného či nově vystaveného daňového dokladu (faktury).
- 6) Smluvní strany si výslovně sjednávají, že cena sjednaná v odst. 1) tohoto článku je cenou nejvýše přípustnou, přičemž zahrnuje veškeré náklady Dodavatele spojené s plněním

předvídaným touto Smlouvou, včetně zvýšených nákladů vzniklých vývojem cen vstupních nákladů.

- 7) Pro případ prodlení Odběratele se zaplacením oprávněně vystaveného a Odběrateli doručeného daňového dokladu (faktury) Dodavatele se sjednává úrok z prodlení ve výši 0,05% z ceny předmětu plnění za každý den prodlení.

Čl. V.

Smluvní pokuty a odstoupení od smlouvy

- 1) Dodavatel je oprávněn odstoupit od této smlouvy v případě prodlení Odběratele se svým peněžitým závazkem delším než 60 kalendářních dnů od konce jeho splatnosti.
- 2) Smluvní strany jsou dále oprávněny od smlouvy odstoupit v případech stanovených občanským zákoníkem, zejména v případě, že kterákoliv ze smluvních stran poruší své smluvní povinnosti podstatným způsobem ve smyslu § 2002 zák. č. 89/2012 Sb., občanského zákoníku.
- 3) Veškeré smluvní pokuty uvedené v této smlouvě se stávají splatnými dnem následujícím po dni, ve kterém na ně vznikl nárok.

Čl. VI.

Ostatní ujednání

- 1) Případné rozpory se smluvní strany zavazují řešit dohodou. Teprve nebude-li dosažení dohody mezi nimi možné, bude věc řešena u věcně příslušného soudu dle zákona č. 99/1963 Sb., občanský soudní řád, ve znění pozdějších předpisů, a to u místně příslušného soudu, v jehož obvodu má sídlo odběratel.
- 2) Dodavatel se zavazuje poskytnout doklady související s plněním této smlouvy subjektům provádějícím audit a kontrolu dle zákona 320/2001 Sb., o finanční kontrole, ve znění pozdějších předpisů, u odběratele v souvislosti s touto smlouvou, a poskytnout všechny nezbytné informace týkající se dodavatelských činností.
- 3) Žádná strana nenese odpovědnost druhé smluvní straně v důsledku ztráty nebo škody vzniklé v důsledku zpoždění nebo neplnění všech nebo některých částí této dohody, pokud je takové prodlení nebo neplnění způsobeno zcela nebo částečně událostí mimo kontrolu a bez nedbalosti jedné či druhé strany. Mezi takové události patří zejména zásahy vyšší moci, stávkové, výluka, nepokoje, války, zemětřesení, požár a exploze. Neschopnost dostat finančním závazkům, je však výslovně vyloučena.
- 4) Právní vztahy z této smlouvy i vztahy mezi smluvními stranami v ní výslovně neupravené se řídí občanským zákoníkem.
- 5) V případě, že tato smlouva podléhá podle zákona č. 340/2015 Sb., o registru smluv, ve znění pozdějších předpisů, povinnosti uveřejnění v registru smluv zřízeném na základě citovaného zákona, zajistí uveřejnění této smlouvy v registru smluv postupem podle ci-

tovaného zákona Odběratel. Smlouva pak nabývá účinnosti řádným zveřejněním v registru smluv.

- 6) Každá ze smluvních stran prohlašuje, že tuto smlouvu uzavírá svobodně a vážně, jejímu obsahu porozuměla a jsou jí známy všechny skutečnosti, jež jsou pro uzavření této smlouvy rozhodující.
- 7) Smlouvu lze měnit pouze písemnými vzestupně číslovanými dodatky, podepsanými oprávněnými zástupci obou smluvních stran.
- 8) Smlouva nabývá platnosti dnem podpisu obou smluvních stran.
- 9) Tato smlouva je vyhotovena v elektronické formě a je digitálně podepsána oprávněnými zástupci obou smluvních stran.

Seznam příloh:

- 1) Specifikace předmětu plnění – přehled elektronických informačních zdrojů
- 2) Všeobecné licenční podmínky vydavatele IBFD (General Terms and Conditions IBFD)

Za Dodavatele

za Odběratele

V Praze dne: 7.12.2023

V Praze dne: 7.12.2023

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EBSCO Information Services s.r.o.

Generální finanční ředitelství

Příloha 1: Specifikace předmětu plnění – přehled elektronických informačních zdrojů

Poradové číslo	Nazev titulu	Mnozství	Format	Nazev vydavatele	Zeme puvodu
1.	Global Tax Premier	1	Online	International Bureau of Fiscal Documentation (IBFD)	NL

Global Tax Premier obsahuje všechny kolekce informací dostupné na platformě IBFD Tax Research.

Hlavní obsah

- Služba Tax News - Nejnovější vývoj v oblasti mezinárodních daní včetně BEPS a MLI
- Tabulky - stručné přehledy sazeb a dalších podstatných prvků daňových režimů (Country Key Features) a snadno použitelné tabulky zahrnující daňová opatření COVID-19, soulad s DAC6, digitální zdanění, sazby srážkové daně, pozice MLI a všechna prováděcí opatření ATAD a BEPS na národní úrovni.
- Průvodci daňovou politikou jednotlivých zemí:
 - Národní přehledy - stručný popis národních daňových režimů po celém světě a dílčích daňových systémů Kanady, Mexika, Švýcarska a Spojených států amerických podle jednotné osnovy.
 - Národní analýzy - Velmi podrobné popisy hlavních ekonomik světa podle jednotlivých zemí, včetně Kanady a Spojených států, podle jednotné osnovy.
 - Tematické analýzy- komplexní popisy hlavních témat mezinárodního zdanění (např. dodržování daňových předpisů, DPH a převodní ceny) podle jednotlivých zemí ve standardizovaných osnovách.
- Globální témata - Podrobné vysvětlení hlavních témat mezinárodního zdanění
- Smlouvy a modely - Smlouvy o daních a sociálním zabezpečení, včetně protokolů, dodatkových dohod a výměn nót k těmto smlouvám, modely (OECD, OSN atd.).
- Primární zdroje - Dokumentace k přímým daním od mezinárodních organizací (EU, OECD, OSN a PATA), včetně zpráv BEPS, a domácí vládní dokumentace (např. čínské oběžníky, dokumenty amerického daňového úřadu) a národní legislativa (zákony členských států EU o DPH s vazbou na směrnici 2006/112 o DPH).
- Judikatura - judikatura ke smlouvám o zamezení dvojího zdanění, judikatura ESD a vnitrostátní judikatura.
- Online knihy (včetně IFA Cahiers)
- Časopisecké články a stanoviska (včetně Talking Points, které poskytují komentáře a analýzy k nejnovějším aktuálním tématům).
- Webové semináře IBFD

Nástroje a funkce

- Snadné porovnání dvou podobných kapitol v zemi pomocí standardizovaných osnov.

- Porovnání podobných tabulek pro více zemí
- Simultax, jako součást národních analýz – kapitoly „zdanění právnických osob“.
- Porovnání celých smluvních dokumentů, jednotlivých článků smluv nebo dvou různých jazykových verzí vedle sebe.
- Export článku smlouvy pro více smluv do MS Excel nebo PDF
- Sledování stavu smlouvy - zjišťování informací o stavu smlouvy, protokolu nebo souvisejícího dokumentu v reálném čase.

Přístup do online knihovny IBFD (IBFD Online Book Library)

Předplatitelé získají přístup k online knihám, které byly vydány v době jejich předplatného (s výjimkou vybraných knih vydaných ve spolupráci se třetími stranami).

Pokryté země/jurisdikce

Celosvětově



General Terms and Conditions

Last updated: August 2023

1. Interpretation

1.1. Definitions

The following definitions apply for the terms used in these General Terms and Conditions:

Agreement: The agreement between IBFD and the Client for the supply of the products and/or services, including but not limited to Licenses, orders and subscriptions.

Client: Any party, including its successors or permitted assigns, that enters into an Agreement with IBFD, purchases a product and/or service from IBFD, or requests an offer from IBFD.

Consumer: A Client who is a natural person buying products and/or services from IBFD for personal and non-business use.

Force Majeure: An event or sequence of events beyond IBFD's reasonable control preventing or delaying it from performing all or part of its obligations under the Agreement, including, but not limited to, interruption or failure of supplies of power, fuel, water, transport, equipment, network or telecommunications service; (threat of) war, riot or civil unrest; strike, lockout or boycott, or other industrial action or dispute involving IBFD's or its suppliers' workforce; government measures; fire, flood, lightning, earthquake or other natural disasters; but excluding the Client's inability to pay or circumstances resulting in the Client's inability to pay.

IBFD: The International Bureau of Fiscal Documentation (officially: Stichting Internationaal Belasting Documentatie Bureau; Stichting = Foundation), a Dutch legal entity with offices in the Netherlands (headquarters), the United States of America, China and Malaysia. IBFD and International Bureau of Fiscal Documentation are registered trademarks of Stichting Internationaal Belasting Documentatie Bureau. For the purpose of these General Terms and Conditions, the term “IBFD” shall mean and include any licensors, heirs, executors, administrators, successors and permitted assigns.

Intellectual Property Rights: Patents, rights to inventions, copyright and related rights, trademarks, business names and domain names, rights in get-up, goodwill and the right to sue for passing off, rights in designs, database rights, rights to use, and protect the confidentiality of, confidential information (including know-how), and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.

License: A permission granted to the Client and the Client’s authorized users by IBFD to access, store and use its online or electronic products and/or services (including but not limited to online collections, e-books, pay-per-view documents), pursuant to these Terms and Conditions and any other terms specified in the Agreement.

Offer: A voluntary or requested conditional promise submitted by IBFD to a Client for acceptance, which becomes legally enforceable if accepted by the Client.

Online Collections: All online publications provided on IBFD’s Tax Research Platform (TRP), including but not limited to journal articles & opinion pieces, books, country tax guides, global topics, tables, news, and case law.

Order: The Client’s order for the products and/or services to which these General Terms and Conditions apply and which is agreed upon by both parties.

Subscription: An arrangement between IBFD and the Client whereby the Client pays in advance to have IBFD grant a License or supply the Client with products and/or services on a regular basis, pursuant to these General Terms and Conditions and any other terms specified in the Agreement.

1.2. **Applicability**

1.2.1. All Agreements, Orders, Offers or other purchases and/or sales of IBFD’s products and/or services are governed by these General Terms and Conditions.

1.2.2. IBFD shall not accept provisions in derogation of these General Terms and Conditions, unless previously confirmed by IBFD in writing.

1.2.3. IBFD reserves the right to update or modify these General Terms and Conditions at any time. The most current version of the General Terms and Conditions can be found on IBFD's websites. Changes to these General Terms and Conditions will be announced in a notice on IBFD's websites. The use of IBFD's websites and the use of IBFD's products and services following any such change constitute the Client's agreement to follow and be bound by the General Terms and Conditions as changed. Clients are encouraged to review these General Terms and Conditions whenever visiting IBFD's websites.

1.2.4. In the event that any part of these General Terms and Conditions is determined by a competent authority to be invalid, such parts shall be severed from the remaining terms, which shall continue to be valid and enforceable to the fullest extent permitted by law.

2. Products and Services

IBFD offers different types of products and services, such as online collections, (online) journals and opinion pieces, (online, electronic) books, (online) courses, webinars, tax research services, library services and email services.

All products and services offered by IBFD are subject to these General Terms and Conditions. Specific terms applicable to certain products and services are outlined below. For more information of our products and services, please contact IBFD Customer Support.

2.1. Subscriptions

This section applies to subscriptions to online collections and printed books and journals.

2.1.1. The subscription will enter into force at the moment that the Client submits an Order or enters into an Agreement with IBFD.

2.1.2. The regular subscription fee for Online Collections is for up to 5 (five) users at a single location, unless otherwise indicated. Additional users/locations may be added at a surcharge.

2.1.3. The standard subscription agreement period for Online Collections between IBFD

and the Client is 1 (one) year.

2.1.4. The Subscription for Online Collections and printed journals will automatically be renewed for successive periods of 1 (one) year, unless the Client notifies IBFD in writing by postal mail or email, no later than 30 (thirty) days prior to the start of the new subscription year, of their decision to terminate, downgrade or in any other way adjust the Subscription. If the Client has explicitly agreed to a new subscription to an Online Collection or printed journal before the automatic renewal, or if automatic renewal has already taken place, it is not permitted to terminate the new subscription agreement for the period of 1 (one) year.

However, the preceding does not apply in the case that the Client qualifies as a Consumer (see section 1.1.), in which case the right to terminate the Subscription of printed journals exists at any time, provided that a notice period of 30 (thirty) days is duly taken into account, and, for the Subscription of Online Collections, the standard subscription period is for 1 (one) year with no automatic renewal.

2.1.5. A Subscription for printed books will automatically be renewed with each publication of a new edition, unless the Client notifies IBFD in writing by postal mail or email of their decision to terminate, downgrade or in any other way adjust the subscription. If the Client has explicitly agreed to a new subscription to a printed book before the automatic renewal, or if automatic renewal has already taken place, the new subscription agreement cannot be terminated until after the outstanding payment for the final edition has been settled.

2.1.6. Notwithstanding IBFD's rights under sections 4.3.6. to 4.3.7. and section 7., both IBFD and the Client have the right to terminate the subscription, upon written notice by postal mail or email, if the other party breaches any provision of these Terms and Conditions and fails to remedy such a breach within 15 (fifteen) days of receipt of written notice from the non-breaching party.

2.1.7. Renewal fees for all subscriptions are subject to an annual price increase, which is determined on a yearly basis.

2.2. Classroom courses

IBFD provides classroom courses on international taxation and specialized topics that are of interest to the international tax community (see <https://www.ibfd.org/Training>).

2.2.1. IBFD reserves the right to cancel a classroom course due to unforeseen circum-

stances or if there is an insufficient number of registrations, in which case IBFD's liability will be restricted to a refund of any course fees paid. In case of an insufficient number of registrations, IBFD will send cancellation notices at least 14 (fourteen) days prior to the course. Once delivery has been accomplished (see section 5.1.1.), no refunds will be made by IBFD.

2.2.2. IBFD reserves the right to alter published programmes and speakers without prior notice.

2.2.3. A Client may be prevented from attending a classroom course due to unforeseen circumstances. If the Client notifies IBFD in writing of the cancellation:

- at least 14 (fourteen) days prior to the course, an administration fee of EUR 250 (two hundred and fifty euros) or USD 250 (two hundred and fifty US dollars) (exclusive of VAT) will be charged;
- within 7 to 14 (seven to fourteen) days prior to the course, a cancellation fee of 50% (fifty per cent) of the course fee will be charged; or
- less than 7 (seven) days prior to the course, the full course fee will be charged.

2.2.4. The invoiced party may replace an original participant with another person without charge, provided that IBFD is informed a minimum of 2 (two) working days prior to the course.

2.3. Online courses

IBFD provides online courses on international taxation and specialized topics that are of interest to the international tax community (see <https://www.ibfd.org/Training>).

2.3.1. IBFD reserves the right to cancel an online course due to unforeseen circumstances, in which case IBFD's liability will be restricted to a refund of any fees paid. Once delivery has been accomplished (see section 5.1.1.), no refunds will be made by IBFD.

2.3.2. IBFD reserves the right to alter published programmes and presenters without prior notice.

2.3.3. Access to an online course is provided for a fixed period of 2 to 4 (two to four) months from the date of purchase, depending on the length of the course (i.e. the number of modules).

2.3.4. Access to online courses is granted on an individual basis and cannot be transferred to another person. Each user registered for an online course will be issued with

a username and password for use exclusively by that individual user. Access to online courses is monitored and if any misuse is suspected, access will be terminated immediately.

2.3.5. In the event of non-accessibility to an online course as a result of a system breakdown or malfunctioning of IBFD's online hardware and/or software infrastructure for a period exceeding 24 (twenty-four) hours, upon request, IBFD will extend the user's access for a reasonable period of time.

2.4. Certificate programmes

IBFD offers certificate programmes in international taxation for tax professionals working on issues of cross-border taxation. Such programmes are made up of multiple online training components (IBFD online courses and webinars).

2.4.1. IBFD reserves the right to cancel a certification programme due to unforeseen circumstances or if there is an insufficient number of registrations, in which case IBFD's liability will be restricted to a refund of any course fees paid. In case of an insufficient number of registrations, IBFD will send cancellation notices at least 14 (fourteen) days prior to the course. Once delivery has been accomplished (see section 5.1.1.), no refunds will be made by IBFD.

2.4.2. IBFD reserves the right to alter published programmes and presenters without prior notice.

2.4.3. A certificate provides a personal qualification; therefore, a registered participant cannot be replaced by another person.

2.4.4. Access to each of the online components of the programme is granted on an individual basis and cannot be transferred to another person. Each registered user will be issued with a username and password for use exclusively by that individual user. Access to the online components is monitored and if any misuse is suspected, access will be terminated immediately.

2.4.5. A Client may be prevented from following the certificate programme due to unforeseen circumstances. If the Client notifies IBFD in writing of the cancellation:

- at least 7 (seven) days prior to the start date, an administration fee of EUR 250 (two hundred and fifty euros) or USD 250 (two hundred and fifty US dollars) (exclusive of VAT) will be charged; or

- less than 7 (seven) days prior to the start date, the full fee will be charged.

2.4.6. Payment must be made in full, by credit card or by another accepted payment method defined on IBFD's websites, before the start of the programme. Payment in instalments is not possible.

2.4.7. The programme is to be completed within 6 (six) months. Access to the online courses and webinars will be granted for this period only and ends automatically thereafter.

2.5. Webinars

IBFD offers live and on-demand webinars on international taxation and specialized topics that are of interest to the international tax community.

2.5.1. IBFD reserves the right to cancel a live webinar due to unforeseen circumstances, in which case IBFD's liability will be restricted to a refund of any fees paid. Once delivery has been accomplished (see section 5.1.1.), no refunds will be made by IBFD.

2.5.2. IBFD reserves the right to alter published programmes and presenters without prior notice.

2.5.3. Access to webinars is provided for a fixed period of 12 (twelve) months from the date of purchase or broadcast. If a Client is prevented from attending a live webinar, they will have access to the on-demand webinar for a period of 12 (twelve) months.

2.5.4. Access to IBFD webinars is granted on an individual basis and cannot be transferred to another person. Each user registered for a webinar will be issued with personal access details for use exclusively by that individual user. Access to IBFD webinars is monitored and if any misuse is suspected, access will be terminated immediately.

2.6. E-books and pay-per-view documents

IBFD sells certain products on a single-purchase basis, such as e-books via the IBFD Shop and journal articles and treaty documents via IBFD's pay-per-view service. IBFD provides these products as follows:

- e-books are sent via a link by email and must be downloaded within 28 (twenty-eight) days of the date of purchase, during which time the e-book may be downloaded a maximum of 5 (five) times;
- pay-per-view journal articles are sent via a link by email and must be downloaded

within 48 (forty-eight) hours of the date of purchase; and

- pay-per-view treaty documents are sent as a PDF document by email.

2.6.1. A Client purchasing an IBFD e-book or a pay-per-view document is granted a non-exclusive and non-transferable License to access and use the e-book or pay-per-view document for their personal reference and informational purposes, subject to the following conditions:

- the Client shall not make alterations to (any part of) the e-book or the pay-per-view document, nor permit (any part of) the e-book or pay-per-view document to be combined with, or become incorporated in, any other document;
- the Client shall not move, copy, reproduce, network or otherwise transfer (any part of) the e-book or pay-per-view document to any computer or other device belonging to any other person; and
- the Client shall not share, lease, loan, rent, sell, license, sublicense, transfer, network, reproduce, display, distribute, translate or otherwise make (any part of) the e-book or pay-per-view document available to any other person.

2.6.2. Access to IBFD's e-books and pay-per-view documents is granted on an individual-user basis. IBFD's e-books and pay-per-view documents are protected by "Social DRM" (Digital Rights Management). Each e-book and pay-per-view document file is unique and contains both visible and invisible watermarks that link it to the Client who purchased and downloaded it. Downloads of IBFD's e-books and pay-per-view documents are monitored, and if any misuse is suspected, the Client's right to use the e-book or pay-per-view document will be terminated immediately. In the event of termination, the Client must destroy the original and all copies of the e-book or the pay-per-view document.

2.7. Events

IBFD regularly organizes events, such as seminars, conferences, symposiums and meetings, on international taxation and specialized topics that are of interest to the international tax community.

2.7.1. IBFD reserves the right to cancel an event due to unforeseen circumstances or if there is an insufficient number of registrations. In case a registration fee was paid, IBFD's liability will be restricted to a refund of the paid fee. In case of an insufficient number of registrations, IBFD will send cancellation notices at least 14 (fourteen) days prior to the event.

2.7.2. IBFD reserves the right to alter published programmes and speakers without prior notice.

2.7.3. A Client may be prevented from attending an event for which they paid a registration fee due to unforeseen circumstances. If the Client notifies IBFD in writing of the cancellation:

- up to 7 (seven) days prior to the event, a cancellation fee of 50% (fifty per cent) of the registration fee will be charged; or
- less than 7 (seven) days prior to the event, the full registration fee will be charged.

2.7.4. In case a registration fee was paid, the invoiced party may replace an original participant with another person without charge, provided that IBFD is informed a minimum of 2 (two) working days prior to the event.

2.7.5. Once delivery has been accomplished (see section 5.1.1.), no refunds will be made by IBFD.

3. Order Acceptance

3.1. IBFD's acceptance of the Client's order may be expressed in the form of written acceptance; preparation for, or commencement of, performance of all or any portion of the product(s) or service(s) subject to the order; shipment of the product(s) or delivery of the service(s) subject to the order; or any other conduct that indicates IBFD's acceptance.

3.2. IBFD reserves the right to refuse an order without reason or cause. IBFD will inform the Client within a reasonable period of time if an order is not accepted by IBFD.

4. Prices and Payment

4.1. Prices and costs

4.1.1. All prices for IBFD's products and services are offered without engagement and are valid for the period of time indicated. Agreement on the price is reached upon acceptance of the Client's order by IBFD.

4.1.2. IBFD reserves the right to change the prices of its products and services at any

time. Subscription prices are generally subject to an annual increase.

4.1.3. All prices are exclusive of VAT and any shipping fee or handling costs. For printed products (excluding journals), a shipping fee will be charged.

4.1.4. A mandatory handling fee of EUR 75 (seventy-five euros) / USD 75 (seventy-five US dollars) (exclusive of VAT) is applicable to Clients who require legal documents attached to their IBFD invoice and/or Clients who require IBFD invoices to be submitted via an invoicing portal.

4.1.5. Import or customs duties may be levied on shipments to recipients outside the European Union. The applicable amount is determined by the customs of the country of the recipient and may vary per country. These costs are not included on the Client's order confirmation. IBFD cannot be held liable for any import or customs duties levied.

4.1.6. All prices and invoices are exclusive of local taxes (if applicable).

4.2. Discounts

IBFD may offer discounts on books, trainings, events or certain package subscriptions.

4.2.1. All discounts are non-cumulative with regard to any other discounts offered by IBFD or an IBFD reseller.

4.2.2. Discounts may be provided in different ways, e.g. as a bulk discount based on the number of units ordered or by means of a discount code for a certain promotion, time period or client type. Discount codes can only be used by the original recipient and may not be transferred to or shared with other parties.

4.2.3. IBFD reserves the right to revoke, at any time, any discount offered. Exceptions can be made when a discount was explicitly included in an Agreement between IBFD and the Client.

4.3. Payment

4.3.1. IBFD accepts bank transfer, credit card, and other accepted payment method defined on IBFD's websites. Upon placing an order, the Client is asked to indicate which method they prefer. For some products, IBFD may only accept one payment method. Credit card payment is not accepted for invoice amounts above EUR 10,000 (ten thousand euros) or USD 10,000 (ten thousand US dollars).

4.3.2. IBFD only accepts payments from the bank account of the Client or from the bank account of an entity or person with a direct relationship to the Client. IBFD has the right to request additional information regarding the relationship between the Client and the re-

lated party.

4.3.3. The region in which the Client is located determines the currency used on the invoice. Clients in the Americas, the Caribbean and the Asia-Pacific region will be invoiced in US dollars. Clients in the rest of the world will be invoiced in euro.

4.3.4. The invoice(s) will be delivered separately from the ordered products and/or services.

4.3.5. The Client is expected to pay the invoiced amount within 30 (thirty) days from the invoice date, except in the case of IBFD classroom courses, online courses, certificate programmes and webinars (payment prior to commencement of the course) and in the case of e-books and pay-per-view documents (payment prior to delivery).

4.3.6. It is the Client's responsibility to keep the information in their IBFD account up to date and to promptly notify IBFD of any changes to their billing, mailing and/or registration information (see section 10.).

4.3.7. If the Client fails to pay the invoiced amount within the agreed payment term, they will be deemed to be in immediate default by operation of law and IBFD will have the right to claim payment of legal interest and of extra judicial costs. Any subscriptions and/or online access will be terminated immediately without further notice. Access to on-site or online training will be denied or halted.

4.3.8. IBFD has the right to suspend delivery until full payment of any outstanding and/or due invoice is received by IBFD. The Client shall not be permitted to suspend any of their debts or to set off any of their debts against any disputed or undisputed debt owed to the Client by IBFD.

5. Delivery and Returns

5.1. Delivery

5.1.1. Delivery is accomplished when IBFD has transferred possession of the ordered product(s) to a common carrier; or, for web-based products (online collections, IBFD online courses or webinars), when the Internet access password has been sent to the Client; or, for IBFD classroom courses and events, when the course or event has taken place; or, for tax research services, when the report has been delivered to the Client; or, for e-books

and pay-per-view documents, when the download link email has been delivered to the Client.

5.1.2. Delivery will take place within a reasonable period of time after receipt of the Client's order or, for an IBFD live webinar, on the specified date. Except under such circumstances as described in section 5.1.3., the Client is entitled to cancel their order if delivery does not take place within 60 (sixty) days of receipt of the order or, for an IBFD live webinar, on the specified date. In that case, the Client is not entitled to any compensation other than, if applicable, a total refund of the already paid costs (including shipping and handling) of the ordered product or live webinar.

5.1.3. The Client is not entitled to a refund in case the Client's order is lost, or delivery is delayed, due to the interference of, or the Client's failure or inability to cooperate with, the customs office or any other fiscal, regulatory or governmental authority of the country of delivery.

5.1.4. In the case of e-books and pay-per-view documents, delivery will take place within a reasonable period of time after authorization of payment by the Client.

5.1.5. All risks related to the ordered products of IBFD shall transfer to the Client at the moment of delivery. Ownership of printed products will remain with IBFD until the moment that all outstanding invoices, including costs and legal interest, are paid by the Client in full.

5.2. Returns

This section applies only to printed product purchases.

5.2.1. The Client may cancel their order at any time without cause under the following conditions:

- the product shall be returned in the same, undamaged condition in which it was received;
- the product shall be returned within 14 (fourteen) days after delivery; and
- the product shall be returned to IBFD at the Client's own expense.
- If these conditions are met, IBFD will reimburse the Client for the amount paid (including shipping and handling) within 30 (thirty) days after receipt of the returned product.

5.2.2. Products should be returned along with a completed [Product Return Form](#).

6. Limitation of Liability

6.1. All of IBFD's products and services have been carefully compiled by IBFD and/or its researchers/editors/authors/instructors, but no representation is made or warranty given (either express or implied) as to the completeness or accuracy of the information contained therein. IBFD and/or its researchers/editors/authors/instructors cannot be held liable for the information in IBFD's products, for any decision or consequence based on the use of the information, or for any indirect or consequential damages resulting from the use of the information. However, IBFD will be liable for damages that are the result of an intentional act (opzet) or gross negligence (grove schuld) on IBFD's part. In no event shall IBFD's total liability exceed the price of the ordered product, or the total amount of fees paid in the preceding 12 (twelve) months.

6.2. The information contained in IBFD's products and services is not intended to serve as an advice on any particular matter. The Client should not act on the basis of any matter contained in IBFD's products or services without considering appropriate professional advice.

6.3. In the case of online collections, e-books, pay-per-view documents, IBFD online courses, online webinars, and certificate programmes, it is the Client's responsibility to ensure that their computer equipment is furnished with proper software/hardware to access the above products and/or services (including maintaining Internet connectivity) and adequately protected against viruses, unauthorized access and other security breaches. IBFD is not responsible for any damage to the Client's or any other connected computer resulting from any such security breach, virus, bugs, tampering, unauthorized intervention, fraud, error, omission, interruption, deleting, defect, delay in operation or transmission, computer line failure or any other technical or other malfunction.

6.4. In the case of online collections, e-books, pay-per-view documents, IBFD online courses, online webinars, and certificate programmes, the Client has access to the online publications and products 24 (twenty-four) hours per day. However, IBFD cannot be held liable for periods of non-accessibility of its online publications and products, or for any damage caused by a malfunction or a cease of operation of its websites. If access to (a part of) the online publications or products is not possible as a result of a system breakdown or malfunctioning of IBFD's online hardware and/or software infrastructure, IBFD will make all reasonable efforts to solve the problem. IBFD will inform all relevant Clients if the access problem cannot be solved within 72 (seventy-two) hours (Saturdays and Sundays

not included) after discovery by IBFD of the non-accessibility. If access cannot be restored during the following 72 (seventy-two) hours (Saturdays and Sundays not included), the Client has the right to terminate the Agreement with IBFD. IBFD will refund the license fees for the remaining months (pro rata restitution).

6.5. If IBFD cannot comply with the provisions of the agreement with the Client due to an event of Force Majeure (see section 1.1.) which continues for more than 60 (sixty) days, the Client and IBFD have the right to terminate the Agreement. Upon such termination, any amounts owed by the Client up to the termination date shall remain payable in full and will become due immediately upon termination. IBFD shall reimburse the Client for any license fees paid beyond the termination date. Neither party shall have any liability to the other as a result of an event of Force Majeure, notwithstanding any liability that may result from non-performance before an event of Force Majeure.

7. Intellectual Property Rights

For more information, see IBFD's [Disclaimer & Terms of Use](#).

- 7.1.** IBFD is the sole and exclusive owner of any Intellectual Property Rights to IBFD's products and services, including all materials and all copyrights, trademarks and any other intellectual property rights, in accordance with Dutch and EU copyright laws and treaties. No part of IBFD's products or services may be reproduced and/or disclosed in any way without the prior written consent of IBFD.
- 7.2.** Unless otherwise agreed, IBFD will grant the Client and the Client's authorized users a non-exclusive, non-sublicensable and non-transferable License to access, store and use a product or service of IBFD; no Intellectual Property Rights will be transferred to the Client. The access will be provided and managed based on the designated IP address(es) and/or login credentials and shall not be shared with or passed on to unauthorized users.
- 7.3.** In the case of the Client's breach of IBFD's proprietary rights or unauthorized access to IBFD's product or service, IBFD has the right to limit, block or terminate the Client's subscription or access, with immediate effect and without prior notice.

8. Privacy and Cookies

IBFD values its relationship with its Clients and considers it of great importance that a Client's personal data is handled with the utmost care and in compliance with relevant

data privacy laws, such as the General Data Protection Regulation (GDPR). Information on why and how IBFD collects, processes and discloses personal data is available in IBFD's [Privacy Statement](#).

IBFD uses cookies to ensure that its websites function correctly and completely, and to provide its Clients with the best possible user experience. More information on what cookies are, which cookies IBFD uses and for what purposes, and how the use of cookies can be managed, is available in IBFD's [Cookie Policy](#).

9. Governing Law and Jurisdiction

IBFD is a non-profit foundation rendering its services from the Kingdom of the Netherlands. As such, IBFD's products and services, as well as all rights, obligations, Agreements, Orders and Offers contained in these General Terms and Conditions, are governed by and subject to the laws of the Netherlands.

Any dispute that cannot be reconciled by discussion between the parties shall be submitted to the exclusive jurisdiction of the District Court in Amsterdam, the Netherlands.

10. Information and Contact

These General Terms and Conditions are registered with the Chamber of Commerce (Kamer van Koophandel) of Amsterdam, the Netherlands, under KvK no. 41197411.

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The Netherlands
Postal address: P.O. Box 20237, 1000 HE Amsterdam, the Netherlands



VAT No: NL002952956B01

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