Article 1 – Definitions

In these terms and conditions, the following definitions apply:

100DIGITAAL: 100DIGITAAL B.V., registered in Groningen and listed with the Chamber of Commerce under number 78649552.

Client: The natural person or legal entity that makes use of the services of 100DIGITAAL.

Services: Administrative, tax and financial services on a compilation basis, including bookkeeping, payroll administration, tax returns, annual accounts, reports and advisory services. The services expressly do not include any audit, review or other form of assurance.

Subscription: A continuing agreement under which the Client uses the services of 100DIGITAAL for a fixed fee.

Third-party software: Digital platforms and cloud software used in the performance of the services.

AI tools: Artificial intelligence and automated systems deployed by 100DIGITAAL to support the provision of services.

Fair use: Use of the services within reasonable limits appropriate to the chosen subscription.

Agreement: The arrangements between 100DIGITAAL and the Client regarding the services to be performed.

Records: All documents, data and files made available by the Client to 100DIGITAAL or produced by 100DIGITAAL on behalf of the Client.

Article 2 – Applicability

a. These general terms and conditions apply to all services provided by 100DIGITAAL.

b. Deviations are only valid if agreed upon in writing.

c. Any general terms and conditions of the Client are expressly rejected.

Article 3 – Formation of the agreement

a. The agreement is concluded as soon as a quotation is accepted by the Client or 100DIGITAAL commences the provision of services.

b. By accepting the quotation, the Client agrees to these general terms and conditions.

c. The services provided by 100DIGITAAL constitute an obligation of best efforts (inspanningsverbintenis) and not an obligation of result, unless explicitly agreed otherwise in writing.

Article 4 – Subscription and services

a. Services are provided on the basis of a subscription unless otherwise agreed.

b. The subscription covers the work described in the quotation or product specification.

c. Work outside the scope of the subscription is only performed after consultation with the Client.

Article 5 – Nature and scope of services

a. The work performed by 100DIGITAAL is carried out on the basis of data and records provided by the Client. 100DIGITAAL does not perform any audit, review or other form of assurance as defined in the Handbook of Auditing Standards (Handleiding Regelgeving Accountancy, HRA).

b. Reports, annual accounts and tax returns are prepared on a compilation basis. This means that 100DIGITAAL processes and presents the data provided by the Client without verifying its reliability or completeness.

c. The Client is and remains fully responsible for the accuracy, completeness and reliability of all data and records provided.

d. 100DIGITAAL is entitled to rely on the accuracy of the information provided by the Client and is not obliged to verify its accuracy or completeness, unless the nature of the engagement requires otherwise.

e. 100DIGITAAL is not liable for inaccuracies in reports, tax returns or annual accounts resulting from incorrect, incomplete or untimely data provided by the Client.

Article 6 – Fair use

a. The services of 100DIGITAAL are based on a fair-use model.

b. The product specification may include limits for, among other things:

- number of invoices or transactions
- number of bank accounts
- number of employees
- number of software users
- maximum annual turnover
- number of advisory hours.

a. If usage structurally exceeds these limits, 100DIGITAAL may:

- adjust the subscription to a suitable package
- invoice additional work separately.

Article 7 – Adjustment of subscription

a. If the scope or complexity of the administration increases, the subscription may be adjusted.

b. The Client will be informed of this in a timely manner.

Article 8 – Obligations of the Client

The Client is obliged to:

a. provide all required information completely and in a timely manner;

b. report changes in the business in a timely manner;

c. review reports and tax returns.

The Client remains responsible at all times for the accuracy of the information provided.

Article 9 – Delivery of administration

a. Work is only performed on the basis of a fully delivered administration.

b. If the administration is incomplete or incorrect, 100DIGITAAL may:

- suspend work;
- invoice additional work.

Article 10 – Deadlines for tax returns

a. For timely tax returns, administrations and documents must be fully delivered at least 30 days before the statutory filing date.

b. If data is delivered later, 100DIGITAAL cannot guarantee that returns will be filed on time. The liability of 100DIGITAAL is in such cases limited in accordance with article 21.

Article 11 – Non-responsive Client

If the Client does not respond to requests for information, 100DIGITAAL may:

- suspend work;
- file returns based on available data;
- request an extension.

Article 12 – Annual accounts

a. Annual accounts are prepared on the basis of a full financial year.

b. Annual accounts are only included in a subscription that has been active for at least 12 months.

c. Annual account work is spread throughout the year.

d. The annual accounts are prepared on a compilation basis in accordance with the applicable financial reporting standards. No audit or review is performed. No auditor's report or review report is issued with the annual accounts.

Article 13 – Tax returns and extensions

100DIGITAAL is entitled to request extensions for tax returns on behalf of the Client if this is necessary.

Article 14 – Engagement of third parties

a. 100DIGITAAL is authorised to engage third parties in the performance of the agreement.

b. 100DIGITAAL will exercise due care in the selection of third parties.

c. The applicability of articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code is expressly excluded.

Article 15 – Third-party software

a. 100DIGITAAL uses third-party software.

b. 100DIGITAAL is not liable for disruptions or errors in such software.

Article 16 – Prices

a. All prices are exclusive of VAT unless stated otherwise.

b. Prices may be adjusted annually based on inflation or cost developments.

c. 100DIGITAAL will inform the Client at least 30 days before a price change takes effect.

Article 17 – Payment and right of retention

a. Subscription fees are payable in advance.

b. Payment is made by direct debit.

c. 100DIGITAAL may require payment up to six months in advance.

d. In the event of late payment, the Client is in default by operation of law and the statutory commercial interest rate is due.

e. As long as the Client has not fulfilled all payment obligations, 100DIGITAAL is entitled to retain all records and data of the Client pursuant to article 6:52 of the Dutch Civil Code (right of retention).

Article 18 – Suspension of services

In the event of non-payment or failure to provide information, 100DIGITAAL may suspend work without being liable for any consequences.

Article 19 – Excessive use

If the Client structurally causes more work than can reasonably be expected within the subscription, 100DIGITAAL may:

- adjust the subscription;
- charge additional costs.

Article 20 – Transfer of administration

a. Upon termination, the Client may request transfer of the administration.

b. Transfer takes place after all outstanding invoices have been paid.

c. Transfer is made in a commonly used digital format.

Article 21 – Liability

a. 100DIGITAAL is not liable for indirect damage, including consequential damage, loss of profit or missed savings.

b. 100DIGITAAL is not liable for tax penalties or additional assessments caused by incorrect or late information provided by the Client.

c. To the extent that any liability exists other than as mentioned above, such liability is limited to three months' subscription fees.

d. Any claim for damages expires twelve months after the damage occurred.

e. The Client must report defects in the services to 100DIGITAAL in writing within 30 days of discovery, failing which the right to compensation lapses.

Article 22 – Confidentiality

a. 100DIGITAAL treats confidential information of the Client as confidential, unless legal obligations require otherwise.

b. This duty of confidentiality remains in force after termination of the agreement.

c. The duty of confidentiality does not apply insofar as disclosure is required by law or regulation, including but not limited to the Dutch Anti-Money Laundering and Counter-Terrorism Financing Act (WWFT), or by court order.

Article 23 – Force majeure

a. If 100DIGITAAL is unable to fulfil its obligations due to circumstances beyond its control, obligations are suspended.

b. Force majeure includes, among other things: disruptions in internet or telecommunications connections, power failures, government measures, pandemics and cyber attacks.

Article 24 – Electronic communication

a. 100DIGITAAL and the Client communicate primarily by electronic means, including email, portals and cloud platforms.

b. 100DIGITAAL is not liable for damage resulting from the use of electronic communication, including but not limited to damage caused by non-delivery or delay of messages, interception or manipulation by third parties, viruses or other malicious software.

c. The Client accepts the risks associated with electronic communication and consents to its use in the context of the services.

Article 25 – Use of artificial intelligence (AI)

a. 100DIGITAAL may use AI tools and automated systems in the performance of its services, including but not limited to processing administrative data, preparing draft reports, identifying anomalies and generating analyses.

b. AI tools are used as an aid. Output generated by AI is reviewed by 100DIGITAAL before being provided to the Client or submitted on the Client's behalf.

c. Ultimate responsibility for the quality of the services rests with 100DIGITAAL at all times. The use of AI does not relieve 100DIGITAAL of its duty of care.

d. When deploying AI tools, 100DIGITAAL ensures that personal data is processed in accordance with the General Data Protection Regulation (GDPR) and other applicable privacy legislation.

e. 100DIGITAAL is not liable for damage that is solely the result of deficiencies in third-party AI tools, provided that 100DIGITAAL has exercised reasonable care in the selection and use of such tools.

f. The Client will be informed upon request about the manner in which AI tools are used in the processing of their data.

g. 100DIGITAAL periodically evaluates the AI tools deployed and adjusts their use if necessary in connection with legislation, quality or privacy.

h. The Client is not permitted to use work results, reports or other materials provided by 100DIGITAAL for training, developing or improving AI systems without the prior written consent of 100DIGITAAL.

Article 26 – Privacy and personal data

a. 100DIGITAAL processes personal data in accordance with the General Data Protection Regulation (GDPR).

b. Insofar as 100DIGITAAL processes personal data on behalf of the Client, a data processing agreement will be concluded.

c. 100DIGITAAL takes appropriate technical and organisational measures to protect personal data against loss or unlawful processing.

d. The Client is responsible for the lawfulness of the personal data provided to 100DIGITAAL.

e. In the event of a data breach, 100DIGITAAL will inform the Client without delay and cooperate with the legally required notifications.

Article 27 – Term and termination

a. The subscription is entered into for an indefinite period, unless otherwise agreed in writing.

b. Termination is effected in writing or by email, with a notice period of one calendar month.

c. After termination, ongoing work will be completed as far as reasonably possible.

d. 100DIGITAAL is entitled to terminate the agreement with immediate effect if the Client remains in default after a written notice of default.

e. Upon termination, amounts already invoiced remain due and no refund of prepaid subscription fees will be made.

Article 28 – Intellectual property

a. All documents, reports, models, templates and methods developed by 100DIGITAAL remain the intellectual property of 100DIGITAAL.

b. The Client obtains a non-exclusive right of use for the duration of the agreement.

c. The Client is not permitted to reproduce, publish or make available to third parties any materials delivered by 100DIGITAAL without prior written consent.

Article 29 – Complaints

a. Complaints about the services must be reported to 100DIGITAAL in writing within 14 days of discovery.

b. 100DIGITAAL will handle complaints within 30 days and inform the Client of the outcome.

c. Filing a complaint does not suspend the Client’s payment obligations.

Article 30 – Amendment of the terms and conditions

a. 100DIGITAAL is entitled to amend these general terms and conditions.

b. Amendments will be communicated to the Client at least 30 days before they take effect.

c. If the Client does not agree with the amended terms and conditions, the Client has the right to terminate the agreement as of the effective date of the amendment.

Article 31 – Governing law and disputes

a. All agreements are governed by Dutch law.

b. Disputes will preferably be resolved by mutual agreement.

c. If this is not possible, disputes will be submitted to the competent court in Alkmaar.