

GENERAL CONTRACTING CONDITIONS FOR THE SERVICE TAX ADVICE ONLINE

1.- Definition of Service.

The service consists of tax advising through e-mail, or by post, by Economists and tax advisors inscribed in one of the Official Economist College of Spain, who will supply the tax advice for the services included in Clause 7.

2.- Definition of User.

It will be considered that the USER, with the right of use of the tax advising services to the contracting party, and to the wife/husband or partner who is currently living with the user.

3.- Scope of use.

This service will be for cases which affect the Spanish Taxes, and over Spanish territory, and over matters relating to the Spanish Customs. An Exception could be that a , an Economist may accept to solve a query with international scope. The service will be in English or in Spanish language.

4.- Identification.

For each query, the user will supply the information requested to TAX ADVICE ONLINE, which will be protected and not-revealed to third parties. This service is personal and untransferable.

5.- Contracting and way of payment.

To contract the services of TAX ADVICE ONLINE, the application form must be completed , and sent by post to our offices. After that, the client will receive the Contracting Conditions, and the proper postal and e-mail address where to place the queries.

The way of payment will be through direct debit, in the bank account chosen by the user.

Once TAX ADVICE ONLINE has checked that the payment is done, the user will be activated in the service.

6.- Duration of the service.

The duration of this contract will be a minimum of 1 year, being extended yearly automatically if no cancellation has been received at least one month prior to renewably any of the parts at least one month before the year.

There is a maximum of 10 yearly queries, which cannot be accumulated in the next periods. If the client passes the limit of 10 queries, and wishes to renew the services, it will be allowed, paying the yearly fee.

7.- Content of the service.

Declarations and payments of the following taxes:

Wealth Tax

Income Tax

Fiscal Residence

Inheritance Tax Advice (only in Advanced Service)

The service included will not include any services to solve delays of payments from the user, or to make declarations of taxes for other years different than the ones contracted. This service will be considered as an extra, and will be quoted for separately

The user must supply all the documents necessary to make the proper declaration of the taxes. This service will not include applications for documents that are required by the user to fulfil his tax obligations, These will be quoted for separately

8.- Answering of queries.

Queries will be answered by TAX ADVICE ONLINE in a maximum of 7 days, after the query'is received . however in normal conditions, will be e to be answered in approximately 3 days maximum.

9.- Protection of personal information.

Personal data obtained by Spanish Legal Online will be protected and not -revealed to third parties. Users will authorise Spanish Legal Online to use this data in only to solve the issue. Users can, at any time, cancel this authorization to Spanish Legal Online, and they can have access to them at their request.