

Loyens & Loeff **Client**
Grievance Procedure
(Tax Advisers)

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Loyens & Loeff seeks to provide high-quality services. Should you nevertheless be dissatisfied with the work that a tax adviser has performed on behalf of Loyens & Loeff or with an invoice sent to you, please inform us of your grievance in writing. In accordance with the procedure laid down in the Client Grievance Procedure for Tax Advisers below, we will handle your grievance and attempt to resolve it within a reasonable period of time.

Article 1 Definitions

The following terms are defined as follows in this Client Grievance Procedure:

Tax Adviser: the tax adviser associated with Loyens & Loeff or the person who works under the responsibility of the relevant Tax Adviser;

Client: the party, whether or not represented, that has used Loyens & Loeff's services;

Client Grievance Procedure: the present document, which lays down the procedure for handling Grievances of Loyens & Loeff Clients;

Grievance: every written expression of dissatisfaction of or on behalf of the Client in respect of the Tax Adviser or persons working under the Tax Adviser's responsibility regarding the formation and/or execution of an engagement letter, the quality of the services or the amount of the fee note;

Grievance Officer: the person designated by Loyens & Loeff, not being the Tax Adviser against whom the Grievance is directed, who is charged with handling the Grievance;

Loyens & Loeff: Loyens & Loeff N.V. (the Netherlands) and the branch offices of Loyens & Loeff, i.e. Loyens & Loeff London, Loyens & Loeff New York, Loyens & Loeff Paris, Loyens & Loeff Singapore and Loyens & Loeff Tokyo.

Article 2 Scope

1. This Client Grievance Procedure applies to every engagement letter between Loyens & Loeff, executed by one or more Tax Advisers, and the Client.
2. The Grievance Officer is responsible for handling Grievances in accordance with the Client Grievance Procedure.

Article 3 Objectives

The purpose of this Client Grievance Procedure is:

- (a) to lay down a procedure for handling Grievances raised by Clients within a reasonable period of time and in a constructive manner;
- (b) to lay down a procedure for establishing the causes of Grievances raised by Clients;
- (c) to retain and improve existing relationships by means of proper Grievance handling;
- (d) to train employees in responding to Grievances in a Client-oriented manner;
- (e) to improve the quality of services using Grievance handling and Grievance analysis.

Article 4 Client Grievance Procedure

This Client Grievance Procedure for Tax Advisers has been published on www.loyensloeff.com.

Article 5 Submission of a Grievance

1. The Client must submit the Grievance within three months of having taken note or reasonably having been able to take note of the Tax Adviser's act or omission that gave rise to the Grievance. If a Grievance is submitted after the expiry of said period of three months, the Grievance Officer may decide not to handle the Grievance. In that case, the Grievance Officer will inform the Client in writing, as soon as possible after receipt of the Grievance, of whether the Grievance will be handled.
2. The Client must submit the Grievance to Loyens & Loeff in writing, for the attention of the Grievance Officer: KlachtenFunctionaris@loyensloeff.com. In doing so, the Client will provide at least the following information:
 - the Client's name and address details;
 - the name of the Tax Adviser against whom the Grievance is directed;
 - a description of the Tax Adviser's act or omission or of the fee note that has given rise to the Grievance;
 - the date of submission of the Grievance and a signature.
3. If the Grievance does not meet the requirements stated in Article 5.2, the Grievance Officer will inform the Client accordingly after having received the Grievance. In that case, the Client will be given the opportunity to supply the missing information, failing which the Grievance Officer will not handle the Grievance. In the latter case, the Grievance Officer will inform the Client in writing that the Grievance will not be handled.

Article 6 Internal Grievance Procedure

1. If and when the Grievance Officer receives a complete Grievance, the Grievance Officer will send the Client a confirmation of receipt. The Client will also receive the Grievance Officer's contact details and information about the further course of the procedure in accordance with this Client Grievance Procedure.
2. The Tax Adviser who is the subject of the Grievance will be notified by the Grievance Officer of the Grievance submitted and the Client and the Tax Adviser who is the subject of the Grievance will be given the opportunity to explain the Grievance. The Grievance Officer may also request a further explanation.
3. The Tax Adviser who is the subject of the Grievance will attempt to resolve the issue in dialogue with the Client, whether or not with the input of the Grievance Officer.

4. If the Grievance Officer considers this necessary, the parties will be called to jointly discuss the matter at a location, on a day and at a time that the Grievance Officer will determine.
5. The Grievance Officer may ask both parties to offer a suggestion to resolve the Grievance.
6. The Grievance Officer will attempt to resolve a complete Grievance to the Client's satisfaction within one month of receipt. If it turns out that the Grievance cannot be handled within one month, the parties will be informed in writing of the reason for the delay and of the period within which an opinion on the validity of the Grievance is expected to be given.
7. The Grievance Officer will write to the Client and the Tax Adviser who is the subject of the Grievance to inform them of the opinion on the validity of the Grievance; this opinion may be accompanied by recommendations.

Article 7 Confidentiality and Grievance handling free of charge

1. The Grievance Officer and the Tax Adviser who is the subject of the Grievance will observe confidentiality when handling the Grievance.
2. The Client will not owe a fee for the costs of Grievance handling in accordance with this Client Grievance Procedure. Each party will bear their own costs.

Article 8 Responsibilities

1. The Grievance Officer is responsible for the prompt handling of a Grievance.
2. The Tax Adviser who is the subject of the Grievance will fully cooperate with the Grievance Officer with the aim of resolving the Grievance as soon as possible, and the Tax Adviser will keep the Grievance Officer up to speed on any contact with the Client and a possible solution.
3. The Grievance Officer will keep the Client up to speed on the handling of the Grievance.
4. The Grievance Officer will keep the Grievance file up to date.

Article 9 Grievance registration

The Grievance Officer is responsible for internally registering the Grievances the Grievance Officer has handled.

Article 10 Disciplinary law

Should the Grievance not be resolved to the Client's satisfaction, the Client may submit their Grievance to the Dutch Association of Tax Advisers (Nederlandse Orde van Belastingadviseurs; NOB). For the relevant conditions, see: www.nob.net.

You may submit your Grievance by email (**KlachtenFunctionaris@loyensloeff.com**) for the attention of the Grievance Officer. If you have any questions about the Client Grievance Procedure for Tax Advisers, please contact Mr M. van Gils, General Counsel of Loyens & Loeff (**Martijn.van.Gils@loyensloeff.com**).