



[www.lexland.es](http://www.lexland.es)

**GENERAL TERMS OF BUSINESS**

# GENERAL TERMS OF BUSINESS

These general terms apply to every rendering of professional services that is due to take place between LEXLAND ABOGADOS and the CLIENT. These General Terms and Conditions shall be considered as a supplement to the engagement letter signed by each CLIENT, taking into account that the latter shall prevail over the former in the event of discrepancy between both documents.

In this document:

**LEXLAND:** Identifies the Spanish Limited Liability Company registered in the Mercantile Registry of Malaga under the name **LEXLAND ABOGADOS SL**, incorporated in Madrid before the Notary Public Mr. Ignacio Paz-Ares Rodríguez on the 30th September 2004 under number 2380 of his protocol and registered in the Mercantile Registry of Madrid under volume 20.667, book 3642, sheet 40, section 8, page M-366020, inscription number 1 and fiscal identification number B-84131705; the Spanish Limited Liability Company registered in the Mercantile Registry of Malaga under the name **LEXLAND MARBELLA SL** under volume 3793, book 2704, section 8, sheet 40, page number MA-76889 domiciled in Marbella, Málaga, inscription number 1 and fiscal identification number B-9261115; the Spanish Limited Liability Company registered in the Mercantile Registry of Malaga under the name **EUROPEAN LEGAL & TAX ADVISERS SL** under volume 3793, book 2704, section 8, sheet 40, page number MA-76889, domiciled in Marbella, inscription number 1 and fiscal identification number B-92628429; as well as the Spanish Limited Liability Company registered in the Mercantile Registry of Malaga under the name **LEXAFI CONSULTORES SL**, incorporated in Marbella before the Notary Public Mr. Juan Alegre González, on the 17th March 2005, under volume 3793, sheet 29, page number MA-76888, inscription number 1 and with fiscal identification number B-92628429.

**THE CLIENT:** Is the requester and recipient of the engagement letter.

**SERVICES:** Refers to the services rendered by LEXLAND's professionals included in the engagement letter and which will vary depending on each individual project. Any agreement between the parties that modifies the rendering of services in any aspect must be agreed to in writing by the parties with sufficient legal capacity. In this sense, sufficient legal capacity with regards LEXLAND refers to the partner signatory of the engagement letter only.

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## I. GENERAL TERMS AND THEIR SCOPE

The general terms set forth in the present contract include, unless otherwise agreed, the totality of the agreements adopted between LEXLAND and the CLIENT in relation to the rendering of services and shall be completed with the agreements and stipulations to be included in the engagement letter. In addition to this, the present general terms substitute and cancel any previous agreement between LEXLAND and the CLIENT and these shall be directly applicable to future services provided by LEXLAND to the same CLIENT, except for those cases in which the parties agree otherwise.

LEXLAND shall commence the rendering of services only once the general terms and the engagement letter have been returned, duly signed, by the CLIENT and the fees stipulated in the aforementioned engagement letter have been paid. The general terms shall be considered to be tacitly accepted if the CLIENT were to send instructions and orders through the ordinary means provided by LEXLAND.

## II. SCOPE OF APPLICATION

The parties to this rendering of services are LEXLAND, as an adviser, and the CLIENT. The advice that LEXLAND offers shall be destined to the CLIENT signatory of the engagement letter only, not being subject to assignment, distribution, usage or communication to a third party without LEXLAND's prior written consent.

LEXLAND shall render services on the subject matters included in the engagement letter sent to the CLIENT only, of which the client shall return a signed copy. Any agreement between the parties that modifies the rendering of services in any sense must be agreed upon in writing by the parties with sufficient legal capacity. In this sense, sufficient legal capacity with regards LEXLAND

refers to the partner signatory of the engagement letter only.

All legal advice related to the carrying out, performance or recommendations regarding a case are specific for each CLIENT, being the client solely responsible for each decision. LEXLAND shall not, in any case, assist the client in operational or business decisions, being these specifically excluded in any case.

The parties do not have the right to assign the rights and obligations from the present contract to a third party without prior written consent from the other party, except in cases of partial or universal succession when this affects the present contract in some way.

## III. LEXLAND'S PROFESSIONALS

LEXLAND ensures a total commitment of its professionals to achieve a high standard rendering of services. In the cases in which one or various professionals are not able to continue developing the rendering of services as per the engagement letter, LEXLAND shall substitute these professionals either partially or totally for other professionals with the same capacity, informing the client previously of this extent.

## IV. INDEPENDENCE OF THE PARTIES TO THIS CONTRACT

Each of the parties to this contract shall act independently from the other. Therefore, the parties cannot be considered as an agent or supplier of one another, nor act or introduce themselves, implicitly or explicitly, as an agent of the other party, nor in any other manner that may imply or create obligations in the name of the other party.

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## V. CODE OF CONDUCT

LEXLAND and its employees are subject to the standard Lawyer – CLIENT commitments as laid down in the Code of Conduct of the Spanish Bar Association, with the exceptions which have been legally established for these relationships.

The Lawyer responsible for the rendering of services shall direct the procedure with total independence, without having to follow instructions from the CLIENT if these were to affect his professional criteria. The CLIENT's interests shall always prevail over those of the Lawyer and the Lawyer shall act accordingly but without being bound by the CLIENT's specific instructions.

## VI. PROFESSIONAL FEES AND EXPENSES

LEXLAND's professional fees shall be calculated on the basis of the number of hours which are dedicated to the file by the different professionals that carry out the services, except otherwise stated in the engagement letter.

Unless expressly stated otherwise, Value Added Tax (VAT) is not included in the estimate of our fees. The applicable VAT will depend on the tax legislation in force when contracting the rendering of services.

LEXLAND has assigned its professionals a specific hourly rate which has been calculated on the basis of their experience and professional category. LEXLAND will inform the CLIENT of the different hourly fees through the standard means of communication upon request.

The external expenses incurred as a consequence of the rendering of services (transportation costs, courier costs, accommodation, food, translations and others) shall be detailed in the final invoice or in a specific invoice for these purposes.

LEXLAND's internal expenses regarding photocopies, transportation costs, faxes, videoconferencing, mail, etc shall be invoiced

separately from the professional fees, either in the same invoice or in a separate invoice to that of the professional fees.

It is the CLIENT who shall contract the services of a *procurador*, an arbitrator, a mediator or an expert witness to act in a procedure. These fees are considered independently from LEXLAND fees and shall be paid by the CLIENT. In the event that the CLIENT requests to contract these services through LEXLAND, the CLIENT must make an initial payment as a provision of funds for the specific file. LEXLAND shall not be in any way obliged to make payments to the CLIENT in advance or to make payments towards expenses and disbursements in the CLIENT's name when this extent has not been agreed upon and the aforementioned conditions are not met.

The provisions of funds paid by the CLIENT shall be used by LEXLAND to pay in the CLIENT's name. In this sense, the CLIENT, with prior information and acceptance, authorises LEXLAND to deduct the outstanding amounts in concept of professional fees from the provision of funds.

The amounts paid by the CLIENT as fees and expenses shall be considered as independent from any right assigned to the CLIENT for services rendered to a third party. In this sense, payment of judicial costs or any other judicial expense that the CLIENT must pay will not exclude him from having the obligation of paying the professional fees and expenses owed to LEXLAND. In this regard and with respect to the judicial costs recovered from a third party, the CLIENT is bound by article 44.2 of the General Statute of Advocacy, and these will be therefore ceded to LEXLAND.

## VII. INVOICING AND PAYMENT

The invoices will be issued within the first 10 days of each month in the case of periodic or recurring services, including those expenses which the CLIENT has incurred in during the previous month, when appropriate. In the event of rendering specific services, these will be invoiced effective immediately.

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The Lawyer responsible for the file will inform the CLIENT of the expenses related to the transaction of the file. The CLIENT will be able to inform LEXLAND of his disagreement with these fees in a timeframe that will not exceed 7 days.

The invoices issued must be settled within the non-extendable timeframe of 15 days from the date on which the invoice is issued to the CLIENT. In the event of a default on the invoice within the stipulated timeframe and without justification, LEXLAND may exercise its right to charge the interest accrued on overdue payments set for this case as well as the expenses that may accrue due to debt collection. These expenses are to be understood as the time spent by part of LEXLAND's staff in further requests for payment further to the aforementioned 15 days. The CLIENT shall also pay the bank commissions of any kind further to the payment of the invoice through the means of payment of the CLIENT's choice.

The CLIENT's partial or total objection to an invoice will be conveyed without delay to the Partner responsible for the engagement letter, having the obligation to settle the amounts which the CLIENT does not object to.

When the CLIENT contracts the rendering of services in name of a third party or a company under his control or in the cases in which the legal fees must be paid by a third party, LEXLAND will invoice the aforementioned company or third party, being the CLIENT responsible for the payment of the amounts owed at the time the payment is due.

## **VIII. TERMINATION OF THE RENDERING OF SERVICES**

The CLIENT may terminate the rendering of professional services by LEXLAND without the having to state any reason for this. Notice of the termination of the contract must be given in writing.

LEXLAND may terminate the rendering of professional services for the reasons it deems necessary which shall strictly comply with professional rules and Code of Ethics.

The CLIENT must, in every case and with no exception, settle all the fees and expenses related to the rendering of services until the termination of said services. In the event that the CLIENT does not settle the aforementioned fees and expenses within the stipulated timeframe, LEXLAND may interrupt the rendering of services, cease the services rendered and exercise a lien on the documentation until the complete payment of the invoices due.

LEXLAND shall not have the obligation to update information, opinions, advice or recommendations to the CLIENT regarding any event that takes place after the finalisation of the rendering of services.

Unless agreed otherwise, the finalisation of the rendering of services shall entail the termination of the CLIENT's access to LEXLAND's extranet website as well as the use of computer programs and connectivity licenses to which the CLIENT has had access to in virtue of the rendering of services.

## **IX. MODIFICATIONS IN THE SERVICES**

LEXLAND shall reserve its right to modify or update the present terms of business should this be deemed appropriate.

In the case of fixed periodic services, the applicable terms of business shall be those which are published on LEXLAND's website ([www.lexland.es](http://www.lexland.es)) upon contracting the rendering of services.

When contracting non periodic services, the applicable terms of business shall be those that are stated in the engagement letter. Nevertheless, further modifications of the aforementioned terms of business shall apply providing that these have been communicated to the CLIENT and he has not

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objected to these in writing within the timeframe of 21 calendar days after the said communication.

## X. LEXLAND'S LIABILITY

LEXLAND shall be liable for the services rendered by its professionals. Consequently, LEXLAND will be liable for all the damages and prejudicial consequences that may be caused to the CLIENT and that are attributable to LEXLAND or its employees in the event of fraud, misconduct or gross negligence.

LEXLAND and/or its professionals will not be, in any case, liable for the damages of any kind incurred due to falsehood, concealment, fraud or bad faith on behalf of the CLIENT, or when non compliance with its obligations derives from reasons beyond the company or the company's control.

In relation to the damages and prejudicial consequences attributable to LEXLAND and or its professionals, these will be liable for the direct and foreseen or foreseeable damages and prejudicial consequences –in this sense, loss of profits, expectation damages, reputational damages- are expressly considered as indirect and or non foreseeable damages- upon signature of the engagement letter, and that have been proved, with the following limitations:

- Twice the amount of the estimated fees for the total of the current year in relation to periodic rendering of services
- Twice the sum of the fees set forth in the engagement letter regarding a specific rendering of services.

LEXLAND's liability towards the CLIENT is subject to the CLIENT's express written complaint, describing both the origin and the amount to be claimed, within a maximum timeframe of two years as of the termination of the rendering of services. However, the general statute of limitations set forth in the Spanish Civil Code shall

be of application in case fraud or gross misconduct.

The limitation on liability shall also apply in the event that the right of the CLIENT to claim has been assigned to a third party or parties that may present a complaint against LEXLAND.

LEXLAND shall in no case and for any amount be held liable for the application of a Law or judicial order.

## XI. CLIENT RESPONSIBILITIES

The CLIENT shall only be responsible for the transaction of his affairs as well as for the decisions and consequences of the latter in relation to the application of advice, recommendations and services offered by LEXLAND.

When more than one recipient of the services is included in the engagement letter, all the recipients shall be individually liable for the payment of the amounts owed and LEXLAND may claim these from them until the complete payment of the fees and expenses owed.

The CLIENT shall not, implicitly or explicitly, accept nor offer employment to any of LEXLAND's professionals involved in the rendering of services while the contract is in force and up to a period of twelve months as of the termination of the aforementioned contract without LEXLAND's express written consent. The same limitation shall be applicable to LEXLAND with regards the CLIENT's employees.

## XII. PARTIAL NULLITY OF THE CONTRACT

In the event that any of the stipulations or provisions laid down in the present general terms of business are declared abusive or void by a Judge or competent authority, this shall not entail the total nullity of the contract. The remaining stipulations and provisions shall continue to be

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effective and applicable to the rendering of services.

### **XIII. CONFIDENTIAL INFORMATION AND COMMUNICATION**

For a correct rendering of the service, the CLIENT shall always and in every case supply all the relevant documentation for his defense or advice. This documentation shall be handed to LEXLAND by the means that the CLIENT considers most appropriate, being the CLIENT responsible for its correct and valid remission; LEXLAND is expressly excluded of any complaint in this respect. LEXLAND shall not be in any case held liable for the truthfulness, completeness or correctness of the information supplied by the CLIENT. The CLIENT is responsible of informing LEXLAND of any information or change that occurs and that may affect the rendering of the present service.

Both the documentation and the correspondence regarding the CLIENT or the case may be sent via non-encrypted email except for the documentation that is deemed as strictly confidential, the sending of which shall be done through the guaranteed means and procedures that LEXLAND foresees for these cases.

LEXLAND and its professionals shall undertake to keep confidentiality and secrecy over all information and documents received from the CLIENT, except for the information that is known to the general public or requested by Spanish administrative or judicial authorities. The obligation not to disclose confidential information shall be applicable to the CLIENT only, excluding those persons or off-counsels who may participate in the case. The aforementioned obligation shall not preclude the disclosure of confidential information in those cases in which its disclosure to partners or LEXLAND's professionals is deemed necessary for the correct rendering of services or when the CLIENT grants authorisation.

The information ceded to LEXLAND by the CLIENT and vice versa shall be treated confidentially and

will be used for the purposes described in the offer of services only. The parties hereby undertake not to disclose confidential information without prior express written consent from the other party.

Non disclosure obligation shall continue until the termination of the rendering of services and for the two years following said termination, except for the information disclosed in writing by the CLIENT or in the event that this information ceases to be confidential before the date in which the contract expires.

### **XIV. CONSERVATION OF DOCUMENTATION**

The CLIENT hereby authorises LEXLAND to conserve a copy of any information and documentation provided by the CLIENT for the rendering of services. LEXLAND does not undertake to conserve copy of the file ten years after the finalisation of the rendering of services, reserving its right to destroy the file without prior consent by the CLIENT once this term has expired (in compliance with Organic Law 7/2012 which modifies Organic Law 10/1995, passed on the 23rd November, Criminal Code with regards transparency and fight against fiscal and Social Security fraud). When the CLIENT requires the conservation of the documents within the file, he shall expressly state this extent and shall cover the costs in relation to the conservation, access and sending the documentation in the files.

The parties to the present contract hereby accept LEXLAND's right to exercise a lien over any documentation from the CLIENT that is deemed necessary to prove its services, opinions, advice or reports, providing that this lien is justified or necessary as per the applicable legislation.

Once the rendering of services finalises, as per the CLIENT's prior instructions regarding the conditions to return all the original documentation, LEXLAND shall send the aforementioned documentation to the CLIENT.

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## XV. MONEY LAUNDERING LEGISLATION

In compliance with the money laundering and terrorism financing provisions currently in force, LEXLAND is subject to the obligation of verifying the CLIENT's identity as well as his operations and activities. The CLIENT hereby undertakes to provide the information which is deemed necessary for his case and authorises LEXLAND to undergo all the pertinent steps in order to verify the information which is deemed necessary.

LEXLAND is also subject to the obligation of informing the European Executive Service for the Prevention of Money Laundering of any fact or operation, including attempts, with regards to evidence of Money Laundering and Terrorism Financing. LEXLAND shall not, in any case, be liable for the damages and prejudicial consequences that the CLIENT may suffer as a consequence of complying with the obligations laid down in any Law or Regulation in this respect.

## XVI. INTELLECTUAL PROPERTY

Intellectual Property rights on the documents produced by LEXLAND's employees and collaborators shall be, in every case, LEXLAND's property.

In the same sense, LEXLAND's name and logo are distinctive signs which are LEXLAND's exclusive property and are protected by the Spanish national Law. For that reason, the CLIENT will not use LEXLAND's name or logo during the commercial relationship without prior express written consent.

The CLIENT may use the documents produced by LEXLAND providing that the fees have been paid and for the purposes detailed in the engagement letter only, with the prohibition of disclosing these to a third party, except for the cases in which there is an original and express written authorisation from LEXLAND. For these purposes, the authorisation must be granted by the partner signatory of the engagement letter only.

For the correct rendering of services, LEXLAND and its professionals shall have the right to use and share all the knowledge and general applicable experience gained through the rendering of services between them.

## XVII. PROTECTION OF PERSONAL DATA

### **Incorporation of the CLIENT's personal details to LEXLAND's file**

Pursuant to article 3 of Organic Law 15/1999 on Protection of personal data and the regulations implementing the Data Protection Act 1720/2007:

We hereby request your express consent to incorporate and process the personal data collected in the questionnaire attached to a database owned by LEXLAND, the economic activity of which is that of rendering services within the field of tax advice, legal, accounting and financial services. The purpose of obtaining personal details is the correct upkeeping, control and development of the professional relationship that links the CLIENT and LEXLAND within the rendering of services. The former hereby consents partial or total subcontracting of the services object of the engagement letter when this is deemed appropriate, acting LEXLAND on behalf of the CLIENT exclusively with regards to Data Protection policies.

The answers to the request for information in the questionnaire hereinunder are entirely optional and the CLIENT is not in any way forced to answer. Should the information provided not be considered sufficient to render the services required, you shall be informed as soon as this lack of information is detected.

The CLIENT is entitled to exercise his rights of access, rectification, cancellation and opposition to the use of his personal details. This must be done in writing and proving the CLIENT's identification. To do so, you may contact the entity responsible for the file, LEXLAND, on the following email address: [dpd@lexland.es](mailto:dpd@lexland.es); or by ordinary post on the following address: Avenida Ricardo Soriano, 21. 29601 Marbella, Malaga.

Should you not wish to give your express consent to the automated processing of your data please mark an x on the "no" box below. Please be



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informed that the lack of consent to the incorporation of your personal details to our file may lead to difficulties in the rendering of services, in the sense that poor communication may entail providing incomplete legal and tax advice. If you mark the "yes" box, you are giving your express written consent for your details to be automatically processed as per the aforementioned conditions.

Yes  No

Upon finalisation of the present contract, LEXLAND shall destroy or return, by the means of the CLIENT's choice, the personal details that have been ceded to LEXLAND as a consequence of the rendering of services, as well as any document which may contain personal information and that has been provided by the CLIENT, except for the cases in which a lien over these personal details must be exercised for legal reasons.

## **Use of the CLIENT's personal details to offer other services**

We hereby also request your express consent for LEXLAND to inform you in the future about new services and products that may be of your interest within the legal, tax, accounting and financial fields.

Should you not wish to give your express written consent for the automated processing of your details for these purposes, please mark an x in the "no" box below. We inform you that the lack of consent to the incorporation of your personal details to our file may entail difficulties when offering services that may be of your interest. If you mark the "Yes" box below, you are giving express written consent for your details to be automatically processed as per the aforementioned conditions.

Yes  No

## **Consent to transfer the CLIENT's data**

Finally, we hereby request your express consent for the transfer of your personal details to third parties who collaborate with LEXLAND, both within the field of financial advice (such as

financial institutions, foreign exchange and insurance companies) and real estate advice, all in accordance with the Data Protection Act and other legislation in force.

In case you do not wish to give your express consent to the processing of your data please mark an x in the "no box" below. Please be advised that the lack of consent to the incorporation of your personal details to our file may entail difficulties when offering services which may be of your interest. If you mark the "Yes" box, you are giving express written consent for your details to be automatically processed as per the aforementioned conditions.

Yes  No

## **XVIII. USE OF THE CLIENT'S NAME**

Unless otherwise stated in the present general terms and conditions or in the engagement letter, LEXLAND shall be able to make use of the CLIENT's name and the services rendered as an indication of our experience for commercial and internal purposes.

## **XIX. NON-EXCLUSIVITY AND CONFLICT OF INTEREST**

LEXLAND represents a large number of national and international CLIENTS with interests in a wide range of fields. In spite of our internal procedures to avoid conflict of interests, LEXLAND may freely represent, in Court or elsewhere, a company different from that of the CLIENT's in relation to any matter that is not related to the content of the engagement letter and that may entail the defence of interests opposed to those of the CLIENT. The aforementioned must be excepted in the event that the rendering of the aforementioned service entails a conflict regarding the General Statute of Advocacy, the Code of Conduct for Lawyers in the European Union and the Code of Conduct as well as LEXLAND's own internal ethic policies. Should the CLIENT become aware of any circumstance that may, in his opinion, entail a potential conflict of interest, LEXLAND must be informed immediately.

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In order to avoid possible conflicts, LEXLAND hereby clarifies that the CLIENT shall be the signatory of the engagement letter and not his subsidiaries, staff or family, in the case of individuals.

## **XX. INTERVENTION OF OTHER PROFESSIONALS**

LEXLAND provides full professional services. Its Lawyers and legal advisers cover every area of expertise within the Spanish jurisdiction.

When the CLIENT is to contract an external service, and unless agreed otherwise, LEXLAND's participation shall comply with the following:

- Coordination and contact with external professionals
- The commercial relationship within the service shall be construed as existing between the CLIENT and LEXLAND
- LEXLAND's fees shall in any case be independent from the relationship between the CLIENT and the external professional.
- LEXLAND will not be, in any case, held liable for the quality and advice provided by external professionals.

## **XXI. SUCONTRACTING**

Unless expressly refused by the CLIENT, LEXLAND reserves its right to contract the assistance and services of other companies when this is deemed necessary for the correct rendering of services. In these cases, LEXLAND shall be responsible towards the CLIENT for the correct development of the services.

## **XXII. JURISDICITON AND APPLICABLE LAW**

LEXLAND and the CLIENT are subject to the Spanish jurisdiction only, without prejudice to the application of regional legislation.

Should conflicts between LEXLAND and the CLIENT arise, the claims that may be filed by any of the parties shall be exclusively filed before the Courts and Tribunals of the City of Marbella.

I have read, approve of and sign the present General Terms of Business.

Signature:

Date:



**e-mail.** [info@lexland.es](mailto:info@lexland.es)

**Tel.** +34 952 77 88 99

**Fax.** + 34 952 76 69 66

**[www.lexland.es](http://www.lexland.es)**