Article 1 – Definitions

In these General Terms and Conditions, the following definitions apply:

100DIGITAAL: 100DIGITAAL B.V., having its registered office in Groningen and registered with the Dutch Chamber of Commerce under number 78649552.

Client: the natural person or legal entity that uses the services of 100DIGITAAL.

Services: administrative, tax and financial services provided on a compilation basis, including bookkeeping, payroll administration, tax returns, annual accounts, reports and advice. The Services expressly exclude audits, reviews and any 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 used by 100DIGITAAL to support the Services.

Fair Use: use of the Services within reasonable limits appropriate to the selected Subscription.

Agreement: the arrangements between 100DIGITAAL and the Client concerning the Services to be provided.

Records: all documents, data and files made available to 100DIGITAAL by the Client or prepared by 100DIGITAAL for the Client.

Article 2 – Applicability

a. These General Terms and Conditions apply to all Services provided by 100DIGITAAL.

b. Any deviation is valid only if agreed in writing.

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

Article 3 – Formation of the Agreement

a. The Agreement is formed when the Client accepts a quotation or when 100DIGITAAL commences the Services.

b. By accepting the quotation, the Client agrees to these General Terms and Conditions.

c. Unless expressly agreed otherwise in writing, 100DIGITAAL undertakes to use reasonable efforts and does not guarantee a specific result.

Article 4 – Subscription and Services

a. The Services are provided under a Subscription unless agreed otherwise.

b. The Subscription covers the activities described in the quotation or product specification.

c. Activities outside the Subscription will be performed only after consultation with the Client.

Article 5 – Nature and Scope of the Services

a. 100DIGITAAL performs its activities based on the data and Records supplied by the Client. 100DIGITAAL does not perform an audit, review or any other form of assurance within the meaning of the Dutch accountancy regulations.

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

c. The Client remains fully responsible for the accuracy, completeness and reliability of all data and Records supplied.

d. 100DIGITAAL may rely on the accuracy of the information supplied by the Client and is not required 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 inaccurate, incomplete or late information supplied by the Client.

Article 6 – Fair Use

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

b. The product specification may set limits for matters including:

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

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

- move the Client to an appropriate Subscription
- invoice additional activities separately.

Article 7 – Subscription Adjustments

a. If the size or complexity of the administration increases, the Subscription may be adjusted.

b. The Client will be informed of this in good time.

Article 8 – Client Obligations

The Client must:

a. provide all required information completely and on time;

b. report changes in the business in good time;

c. review reports and tax returns.

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

Article 9 – Submission of the Administration

a. Activities are performed only on the basis of a complete administration.

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

- suspend its activities;
- charge for additional activities.

Article 10 – Tax Return Deadlines

a. To enable timely filing, complete administrations and documents must be supplied no later than 30 days before the statutory filing deadline.

b. If information is supplied later, 100DIGITAAL cannot guarantee timely filing. In that event, the liability of 100DIGITAAL is limited in accordance with Article 21.

Article 11 – Unresponsive Client

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

- suspend its activities;
- file tax returns based on the information available;
- apply for an extension.

Article 12 – Annual Accounts Work

a. Annual accounts work is performed on the basis of a complete financial year.

b. Annual accounts work is included only in a Subscription that has been active for at least 12 months.

c. Annual accounts work is scheduled 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 and no audit or review opinion is issued.

Article 13 – Tax Returns and Extensions

100DIGITAAL may apply for an extension for tax returns on behalf of the Client where necessary.

Article 14 – Engagement of Third Parties

a. 100DIGITAAL may engage third parties in performing the Agreement.

b. 100DIGITAAL will exercise due care in selecting third parties.

c. The applicability of Sections 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 outages or errors in such software.

Article 16 – Fees

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

b. Fees may be adjusted annually to reflect inflation or cost developments.

c. 100DIGITAAL will inform the Client at least 30 days before a fee adjustment 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 automatically in default and owes statutory commercial interest.

e. Until the Client has fulfilled all payment obligations, 100DIGITAAL may retain all Records and data of the Client pursuant to Section 6:52 of the Dutch Civil Code.

Article 18 – Suspension of Services

In the event of non-payment or failure to provide information, 100DIGITAAL may suspend its activities without liability for any resulting consequences.

Article 19 – Excessive Use

If the Client structurally requires more work than can reasonably be included in the Subscription, 100DIGITAAL may:

- adjust the Subscription;
- charge additional fees.

Article 20 – Transfer of the Administration

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

b. The transfer will take place after all outstanding invoices have been paid.

c. The administration will be transferred in a commonly used digital format.

Article 21 – Liability

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

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

c. To the extent 100DIGITAAL is liable for any loss other than the losses referred to above, its liability is limited to three months of Subscription fees.

d. Any claim for damages becomes time-barred twelve months after the loss arose.

e. The Client must notify 100DIGITAAL in writing of any defect in the Services within 30 days after discovering it, failing which the right to claim damages lapses.

Article 22 – Confidentiality

a. 100DIGITAAL will treat the Client's confidential information as confidential unless a legal obligation requires otherwise.

b. This duty of confidentiality continues after termination of the Agreement.

c. The duty of confidentiality does not apply to the extent disclosure is required by law or regulation, including the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft), or by a court order.

Article 23 – Force Majeure

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

b. Force majeure includes internet or telecommunications failures, power outages, government measures, pandemics and cyberattacks.

Article 24 – Electronic Communication

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

b. 100DIGITAAL is not liable for loss resulting from the use of electronic means of communication, including failure or delay in delivery, interception or manipulation by third parties, viruses or other malicious software.

c. The Client accepts the risks associated with electronic communication and agrees to its use in connection with the Services.

Article 25 – Use of Artificial Intelligence (AI)

a. In performing the Services, 100DIGITAAL may use AI Tools and automated systems to support its activities, including processing administrative data, preparing draft reports, identifying anomalies and generating analyses.

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

c. 100DIGITAAL remains responsible at all times for the quality of the Services. The use of AI does not release 100DIGITAAL from its duty of care.

d. When using 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 loss caused solely by defects in third-party AI Tools, provided that 100DIGITAAL exercised reasonable care in selecting and using those tools.

f. Upon request, the Client will be informed about how AI Tools are used to process the Client's data.

g. 100DIGITAAL periodically evaluates the AI Tools it uses and adjusts their use where necessary due to legal, regulatory, quality or privacy requirements.

h. The Client may not use work products, reports or other materials supplied by 100DIGITAAL to train, develop or improve AI systems without the prior written consent of 100DIGITAAL.

Article 26 – Privacy and Personal Data

a. Roles of the Parties. The Parties determine their role under the General Data Protection Regulation (GDPR) for each processing activity. Depending on the purpose and nature of the processing, 100DIGITAAL may act as an independent controller or as a processor on behalf of the Client.

b. 100DIGITAAL as controller. 100DIGITAAL acts as an independent controller for personal data it processes in connection with its own professional, legal and business obligations. This includes bookkeeping, financial administration, tax returns, annual accounts, advice, client due diligence under the Wwft, invoicing, quality assurance, security and legal file management. No data processing agreement is required for these processing activities.

c. Applicability of the processor provisions. To the extent 100DIGITAAL processes personal data on behalf of the Client as part of the payroll administration, 100DIGITAAL acts as processor and the Client as controller. This also applies where the payroll administration relates solely to the Client's director and majority shareholder. This clause and clauses d through p of this Article constitute the data processing agreement for that processing within the meaning of Article 28 GDPR. No separate data processing agreement is required unless the Parties agree otherwise in writing.

d. Subject matter, nature, purpose and duration. The processing consists of receiving, recording, checking, calculating, consulting, amending, disclosing, securing, exporting, returning and deleting personal data for payroll calculations, payslips, payroll tax returns, payment information and directly related activities. The processing continues for as long as 100DIGITAAL performs the payroll administration for the Client, subject to the agreed deletion arrangements and applicable statutory retention obligations.

e. Data subjects and personal data. The processing may concern the director and majority shareholder, employees, former employees, interns and other individuals lawfully included in the payroll administration. The data may include identification and contact details, the Dutch citizen service number (BSN) and other tax identifiers, bank account details, employment details, position, hours, salary, allowances, deductions, payroll tax information, pension information and administrative absence data. The Client will not provide diagnoses or medical records.

f. Instructions. 100DIGITAAL processes this personal data only on documented instructions from the Client, including the Agreement, these General Terms and Conditions and written requests from authorised contacts. If processing is required by law, 100DIGITAAL will inform the Client in advance unless the law prohibits such notice. 100DIGITAAL will inform the Client without undue delay if, in its opinion, an instruction infringes the GDPR or other privacy legislation.

g. Confidentiality and security. 100DIGITAAL ensures that persons authorised to process personal data are bound by confidentiality and have access only where necessary for their work. 100DIGITAAL implements appropriate technical and organisational measures within the meaning of Article 32 GDPR, including, where appropriate, access restrictions, multi-factor authentication, encryption, backups, logging, system updates, periodic access reviews and an incident response procedure.

h. Personal data breaches. 100DIGITAAL will notify the Client without undue delay after becoming aware of a personal data breach involving personal data processed on the Client's behalf. To the extent available, it will provide the information the Client needs to assess and, where required, report the breach and will provide reasonable assistance in containing and investigating it. The Client remains responsible for notifications to the Dutch Data Protection Authority and affected data subjects.

i. Data subject rights and other assistance. If 100DIGITAAL receives a request from a data subject concerning processing on behalf of the Client, it will forward the request to the Client without undue delay. Taking into account the nature of the processing, 100DIGITAAL will provide reasonable assistance with data subject requests, security obligations, data protection impact assessments and prior consultation with the supervisory authority.

j. Subprocessors. The Client grants general authorisation for the engagement of subprocessors necessary for the payroll administration. 100DIGITAAL imposes substantially the same data protection obligations on each subprocessor as those set out in this Article and remains responsible for their performance to the extent required by the GDPR. Upon request, 100DIGITAAL will provide the Client with information about the subprocessors engaged at that time. If 100DIGITAAL intends to add or replace a subprocessor, it will inform the Client in advance. The Client may object within fourteen days on reasonable data protection grounds.

k. Transfers outside the EEA. 100DIGITAAL will allow personal data to be processed outside the European Economic Area only in compliance with Chapter V GDPR, for example on the basis of an adequacy decision or the European Commission's Standard Contractual Clauses and, where necessary, supplementary measures.

l. AI and reuse. Personal data processed by 100DIGITAAL on the Client's behalf will not be used to train general-purpose AI models. AI-assisted processing of payroll data will take place only as part of the agreed Services and with appropriate contractual and technical safeguards. Article 25 also applies.

m. Return and deletion. Upon termination of the payroll administration, 100DIGITAAL will, at the Client's choice, return the personal data in a commonly used format upon request or delete it, and will delete existing copies in accordance with its regular deletion and backup cycles, unless Union or Dutch law requires continued retention. Data retained by 100DIGITAAL for its own legal obligations or legal claims is processed by 100DIGITAAL as an independent controller.

n. Information and audits. 100DIGITAAL will make available information reasonably necessary to demonstrate compliance with Article 28 GDPR. The Client may arrange an audit once per calendar year, or more frequently where there is specific evidence of non-compliance. An audit must be announced at least 30 days in advance, take place during business hours, minimise disruption to the Services and protect security, trade secrets and other clients' data. 100DIGITAAL may first provide current audit reports, certificates or questionnaires if these provide sufficient assurance.

o. Client responsibilities. The Client warrants that personal data has been obtained lawfully and may be processed for payroll purposes, informs data subjects in good time, keeps instructions and authorised contacts up to date and provides no more personal data than necessary. The Client is responsible for appropriate security of its own systems, accounts and transmissions.

p. Costs and final provision. Ordinary assistance under this Article is included in the Services. 100DIGITAAL may charge reasonable costs, after prior notice, for extensive or unusual assistance or audits that do not result from a failure by 100DIGITAAL. The liability provisions in these General Terms and Conditions remain applicable to the extent permitted by law.

Article 27 – Term and Termination

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

b. The Subscription may be terminated in writing or by email subject to one calendar month's notice.

c. Following notice of termination, ongoing activities will be completed to the extent reasonably possible.

d. 100DIGITAAL may terminate the Agreement with immediate effect if the Client remains in breach after receiving written notice of default.

e. Upon termination, amounts already invoiced remain payable and prepaid Subscription fees will not be refunded.

Article 28 – Intellectual Property

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

b. The Client receives a non-exclusive right of use for the term of the Agreement.

c. The Client may not reproduce, publish or make materials supplied by 100DIGITAAL available to third parties without prior written consent.

Article 29 – Complaints

a. Complaints about the Services must be submitted to 100DIGITAAL in writing within 14 days after discovery.

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

c. Submission of a complaint does not suspend the Client's payment obligations.

Article 30 – Amendments

a. 100DIGITAAL may amend these General Terms and Conditions.

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

c. If the Client does not agree to an amendment, the Client may terminate the Agreement with effect from the date on which the amendment takes effect.

Article 31 – Governing Law and Disputes

a. All Agreements are governed by Dutch law.

b. The Parties will preferably resolve disputes through consultation.

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