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Intertaxtrade

Office Manual 2024



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1. General Introduction

This is the Office Manual of Intertaxtrade (hereafter the “**Firm**”), which contains general information about the Firm and describes the working methods of the Firm.

1.1 Layout of the office manual

The Office Manual contains descriptions in accordance with article 6.4 of the Legal Profession Bye-Law, the *Voda* (description of the working method) and articles 31 (file management) and 32 (office manual) of the Legal Profession Regulations, the *Roda*.

The following subjects are discussed in the Office Manual:

- Professional competence (*vakbekwaamheid*);
- The office organisation (*kantoororganisatie*);
- The administration (*administratie*);
- Third-party funds (*derdengelden*);
- The Money Laundering and Terrorist Financing (Prevention) Act (*Wwft*);
- File and case management (*dossier- en zaaksbeheer*);
- Information management (*informatiemanagement*);
- Risk management (*risicomanagement*);
- Client relationship (*cliënt-relatie*), and
- Conflict of interest (*belangenverstrengeling*).

1.2 Changes and updates

The Office Manual is regularly changed internally when the Firm’s working methods change or when the applicable laws and regulations are changed. The Dutch Bar Association, the *NOvA*, also periodically makes updates available for registered lawyers.



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2. The Firm

The Firm is an independently established tax and law firm, located in Leiden, Netherlands.

The Firm is registered as a sole proprietorship (*eenmanszaak*) with the Dutch Chamber of Commerce (*Kamer van Koophandel, KVK*) under number 77823192.

The Firm is dedicated to facilitating international business from, to and through the Netherlands. The Firm also assists individuals in the Netherlands and elsewhere in Europe by providing integrated and customized solutions on tax, finance and legal aspects.

The Firm offers the following services:

- Intermediation for incorporation of companies in the Netherlands;
- Intermediation for tax obligations for the Dutch Tax Authority (*Belastingdienst*), for both individuals and companies;
- International tax planning
- Consulting on business law, and
- Advice on international trade.

The holder of this Firm, Jefferson Ramos Brandão, is also registered with the Belastingdienst as intermediary under the beconnummer 721840.

2.1 Registered areas of law

Lawyers need to register their legal practice areas in the NOvA's register of legal practice areas (*rechtsgebiedenregister*), for a minimum of one and a maximum of four principal legal practice areas. This applies to all lawyers (*advocaten*), except for trainees. The registration can be done through their personal login page of the NOvA ([Mijn Orde](#)).

The current list of jurisdictions can be found at regelgeving.advocatenorde.nl. For some principal areas of law, a subdivision has been made into sub-jurisdictions which lawyers can use if they have the specific knowledge for this. This is only



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possible if the principal jurisdiction is also checked. The obligation to obtain ten training credits only applies to the principal legal practice areas and not to the sub-jurisdictional practice areas that have been registered.

The prerequisite for registration is that the registered lawyer has obtained ten (10) training credits per jurisdiction and obtains it every year for as long as the registration continues. Registration in the register of legal practice areas can take place immediately after obtaining the programme credits, but no later than 1 March after the calendar year in which the programme credits were obtained.

Per 13 June 2024, J. Ramos Brandão has registered the following principal (and secondary) legal practice areas in the Netherlands Bar's register of legal practice areas (*rechtsgebiedenregister*):

- Tax law (*Belastingrecht*)

Based on this registration, J. Ramos Brandão is required to obtain ten (10) training credits per calendar year in each registered principal legal practice area in accordance with the standards set by the Netherlands Bar.



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3. Professional Competence

Our guiding principle is to keep developing to the best of our ability for the benefit of the practice. This means that a subject-specific training is paramount and that attention is not only paid to the mandatory credits.

The Firm makes sure we get our points by, for example, attending courses in our areas of law at training institutes recognised by the General Council of the Netherlands Bar and writing legal content articles.

4. Office organisation

4.1 Authentication tool

For physical identification as a lawyer in cases where this is required by or under any law, and for secure digital communication with a number of web applications of the NOvA and other organisations such as the digital counter of the Judiciary, J. Ramos Brandão has, as the registered lawyer (*Advogado*) at the office, a lawyer's pass (*Advocatenpas*). If necessary, J. Ramos Brandão can authorise one or more office employees to have access on his behalf to secure internet environments to be designated by the lawyers. The authorised representative has their own pass for this purpose. J. Ramos Brandão remains responsible for the use of the pass by an authorised representative.

If anything arises that may jeopardise the validity of the pass, we will immediately notify QuoVadis helpdesk *in writing* at advocatenpas@quovadisglobal.com.

We will do so in any case in the event of:

- serious damage, loss or theft of the lawyer's pass;
- serious damage, loss or theft of the lawyer's pass of an office employee or the contact person authorised by us;
- withdrawal of the authorisation to use the lawyer's pass by an authorised office employee or the contact person, other than J. Ramos Brandão.



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Periodically, but at least once a year, we check whether the authorisations we have issued are still correct (via Manage Lawyers' Pass at <https://advocatenpas.advocatenorde.nl/>).

The lawyers who leave the Firm and continue to work as lawyers shall take their passes with them to the new office. Any permissions they have issued for employees of the Firm are then automatically removed, so they go to the new office with a 'clean' pass. The lawyers who stop their legal professional activities must send their passes to the Bar Association.

If an authorised employee leaves the office, and he/she goes to work at another law firm, he/she takes its pass with him/her to the new office. The authorisations on the pass are not automatically removed from it. The authorisations that the lawyer has granted to this employee he himself removes (via Manage Lawyer's Pass at <https://advocatenpas.advocatenorde.nl/>).

4.2 Professional liability insurance

Every lawyer must be insured against the risk of professional liability. The Voda contains various provisions in this regard (see article 6.24 et seq.).

Pursuant to article 6.4(1)(b) of the Voda jo. article 32(b)(ii) and (iii) of the Roda, the lawyer must describe how and with whom professional liability is insured. And whether and, if so, in what way it has been agreed with clients that professional liability is limited in accordance with article 6.26 of the Voda and in what way this is otherwise disclosed. The way in which the lawyer should be insured depends on the position of the lawyer.

4.2.1 The Firm's professional liability insurance coverage

The following situation applies to the lawyer(s) at the Firm:

Registered lawyer (*Advocaat*), not being a lawyer in employment:

- According to article 6.24, paragraph 1 of the Voda, the lawyer is obliged to be adequately insured against the risk of professional liability.
- Currently, the professional liability insurance is covered by HDI Global Specialty SE. The current policy states that the professional liability is insured



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up to an amount of €500,000.00 per claim and considering €1,000,000.00 per year, with €2,500.00 as eigen risico. This is in accordance with article 6.26 of the Voda.

4.2.2 Limitation of liability

Where applicable, a lawyer may agree in writing with the client that professional liability is limited to the amount for which the insurance provides coverage, in accordance with article 6.26 of the Voda. This can be done so in writing in the quotation sent to the client.

4.2.3 External lawyers and work for other firms

If the Firm deploys a lawyer who is not permanently associated with the Firm, it must be clear in what way they are insured regarding the risk of professional liability with respect to the work they perform for the Firm.

If a lawyer performs tasks for a firm other than the Firm, it must be clear how this lawyer is insured against the risk of professional liability related to these tasks. It is the responsibility of the lawyer to ensure that they are adequately insured, including for tasks performed for other firms.

4.3 Making and accepting payments

4.3.1 Payments for files

The lawyer makes the payments related to the case files. The financial manager processes the payment orders and executes them within the specified time.

4.3.2 Invoices for the Firm

Invoices relating to expenses incurred by the office are checked by the the lawyer.

4.3.3 Cash payments (article 6.27 Voda)

The general rule is that payments are only made or accepted by bank transfer, unless there are facts or circumstances that justify payment in cash. If cash payments of € 5,000 or more are made or accepted in a case or in a period of no more than one year for the benefit of the same client, consultation with the Dean of the Netherlands Bar must first take place. Such consultations shall take place prior to the payment made or accepted or, if that is not reasonably possible,



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immediately after such payment. These consultations are recorded in the administration of the Dean. The lawyer may only accept money, valuable papers, valuables or other items if the lawyer has ascertained which funds, valuable papers, valuables or other items are involved and the lawyer has satisfied himself that this serves a reasonable purpose in the context of a case they are handling (article 6.20 of the Voda).

4.3.4 Payments by clients

Payments by clients for case handling are settled by the lawyer. The lawyer checks whether any cash payment is justified (see article 6.27 (2) (3) of the Voda) and whether it must be reported under the Wwft. If the payment can be accepted, both the lawyer and the client sign for the payment. A copy of the receipt is filed in the cash administration.

4.3.5 Third-party payments

The Firm does not work with third-party payments.

4.3.6 Payment of court fees

If a lawyer enters a proceeding, he are responsible for the timely payment of court fees.

5. Office Administration

5.1 Financial policy

A sound financial policy is essential to safeguard the sustainability of the Firm's overall policy. A budget is prepared annually before the start of the new year, specifying the budget for expenditures. Also, a revenue budget is prepared.

5.2 Financial responsibility

Within the Firm, the lawyer is responsible for a thorough administration of hours, invoices, accounts receivable management, fee setting, payment processing, legal aid, and written confirmations of third-party fund transfers. Additionally, he oversees financial policy and budgets. At least once per quarter, he also provides an overview of budget developments.

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5.3 Financial process

The Firm does not perform work on the basis of funded legal aid.

5.4 Hour accountability

Accurate recording of hours spent for clients is required. This is necessary primarily for billing purposes but can also be used by the lawyer to gain insight into effective functioning.

All dossier-related hours spent per day are recorded in a time tracking system. Hours are noted in units of 6 (six) minutes. Time spent must be recorded daily, preferably immediately after the work is completed, to prevent inaccuracy or deficiency of hours.

5.5 Invoicing

Monthly, hours spent for clients are registered as billable based on the time registration. At the beginning of each month, the lawyer checks whether their time registration for the previous month is complete and updates it if necessary.

Subsequently, invoice proposals are prepared by the lawyer. The lawyer checks the invoice proposals for time spent and rate. Corrections to the proposals should be documented where necessary.

The lawyer may decide to moderate the invoice. If the lawyer believes that too much time has been registered, less time can be charged. This method has the advantage that the client can see that more time has been spent than invoiced.

Similarly, the lawyer may indicate that they want to postpone invoicing. After reviewing the invoice proposals, they are individually signed off by the lawyer for approval. The lawyer will ensure that the invoice proposals are received back as soon as possible.

Final invoices are sent out in a timely manner. A copy of the invoice is included in the client's dossier.



5.6 Internal financial statements

To monitor the progress of the annual budget and revenue and income projections, we strive to review the current situation periodically using a financial report, at least once per quarter. The report is periodically prepared by the lawyer.

Within six months after the end of the financial year, the balance sheet and income statement are put in writing.

5.7 Client identification

Clients are identified according to the *Wet ter voorkoming van witwassen en financieren van terrorisme* (Wwft legislation), including a copy of the client's or the UBO's identification document.

6. Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft)

6.1 Financial policy

The lawyer assesses the cases according to the guidelines as set out in the Wwft, using the Grub software or another specific Wwft tool.

The proceeding is developed through the following steps:

When the client is a **natural person** or an entity transparent for fiscal purposes:

- Identification through a valid identification document and an interview, preferentially face to face.
- Analysis of the possible hits in the Wwft software against the natural person.
- Answers to the following questions:
 - Why does the client want to enter into a relationship with (particularly) our office?
 - Is the person representing the client authorised to do so?
 - Has the client's identity been identified and verified?



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- Can the structure be considered excessively complex?
- Have the UBOs or pseudo-UBOs been identified?
- Does the client's work take place in a high-risk sector?
- Does the structure contain one or more entities that are established in a high-risk country?
- Are there one or more hits on Politically Exposed Persons (PEPs) in the structure?
- Are there one or more hits on sanctions lists in the structure?
- Are there one or more hits on negative media in the structure?
- What is the source of the client's assets?
- Do the products or services that the client offers pose an increased risk (such as new products or new business practices)?
- Are there a lot of cash transactions?
- Do the client carry out transactions that are not in line with normal activities?

The assessment will provide three levels of risk: low, medium and high. Intertaxtrade will not engage with clients classified as high risk and will explain through e-mail to the rejected client about the reasons involved.

When the client is a **legal entity**:

- Analysis of an updated structure chart;
- Identification of the UBO or the person with *de facto* control. If not possible, the Director who oversees the structure. A valid identification document must be collected and filed.
- Analysis of the possible hits in the Wwft software against the company and the UBO's, the person with *de facto control* or the Director (compliance check).
- Answering to the following questions:
 - Why does the client want to enter into a relationship with (particularly) our office?
 - Is the person representing the client authorised to do so?
 - Has the client's identity been identified and verified?
 - Can the structure be considered excessively complex?
 - Have the UBOs or pseudo-UBOs been identified?

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- Does the client's work take place in a high-risk sector?
- Does the structure contain one or more entities that are established in a high-risk country?
- Are there one or more hits on Politically Exposed Persons (PEPs) in the structure?
- Are there one or more hits on sanctions lists in the structure?
- Are there one or more hits on negative media in the structure?
- What is the source of the client's assets?
- Do the products or services that the client offers pose an increased risk (such as new products or new business practices)?
- Are there a lot of cash transactions?
- Do the client carry out transactions that are not in line with normal activities?

The assessment will provide three levels of risk: low, medium and high. Intertaxtrade will not engage with clients classified as high risk and will explain through e-mail to the rejected client about the reasons involved.

7. File and case management

7.1 Manage files

All files are stored digitally by the lawyer. The documents and laptop are password protected and, therefore, only accessible to the lawyer. All digital files are classified in the same way. This makes it possible to quickly find relevant information about a particular case. The lawyer is responsible for the classification and completeness.

Files are classified as follows:

- The intake (including the intake form);
- The order confirmation;
- Communication with the client;
- Procedural documents;
- Financial registration;
- Other documents;

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- Result of the AML (Wwft) check.

It is important that the persons involved in the assignment can easily (digitally) search the files. The file is up-to-date at all times. After the financial settlement of a case, the file is cleaned up and stored in the archive. If there is a case that falls under the AML, the lawyer will register the data relating to compliance with the obligations under the AML (the client due diligence and any reports) in a separate (sub)file. In this way, it can always be demonstrated that the AML has been correctly complied with without having to look at the case file.

7.2 Evidence

The lawyer records agreements made and conversations made in writing in the client's file. Of course, the lawyer also adds procedural documents and supporting documents to the file. This is important for possible evidence, but also in case another lawyer has to observe the case.

7.3 Communication

Procedural documents are added to the file. A copy of this will be sent to the client as soon as possible. If necessary, the client is given time to review and approve the documents. The client is offered the opportunity to contact us if there are any ambiguities.

7.4 Accessibility

In order to be able to serve clients quickly and effectively, the accessibility and availability of the lawyer is essential. The lawyer informs the (external) substitute about his or her availability and accessibility. The lawyer simply informs the client when he can be reached.

The office is open for clients from Monday to Friday, from 09:00 hours until 18:00 hours, both physically and by telephone.

The following applies to telephone accessibility:

- If the lawyer is temporarily unavailable, an automatic answer will get the message from the caller;



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- If a promise is made to call back within a certain time limit, the lawyer will honour this;
- The confidentiality of all conversations is guaranteed.

The office's contact details are published on our website, in the general information leaflet, on our letterhead, on the business cards, and in the online telephone directory. The contact details are kept up to date. If, for example, a lawyer moves, leaves the company, or wants to be deregistered, he or she will change this in 'My Order' (mijnorde.advocatenorde.nl). More information can be found at www.advocatenorde.nl.

7.5 Planning and deadlines

Different activities have different priorities. Good planning is essential for good practice. The lawyers make every effort to deal with cases in a timely manner. The calendar system is designed in such a way that it can be ensured that deadlines are not exceeded.

At the Firm, we ensure that deadlines are not exceeded in the following ways:

- Upcoming deadlines are discussed with our clients to ensure timely execution of the tasks.
- Court dates and sessions are separately documented in the agenda and strictly adhered to ensure our clients interests.
- The lawyer responsible for a court procedure assures that the court deadlines are met in a timely manner and communicates with the court clerk if necessary.

7.6 Replacement

In the event of (sudden) absence, it must be possible to replace a lawyer immediately. That is why it has been laid down in writing how replacement in the event of absence is arranged. The client will be informed in writing in the event of a long-term or permanent replacement in a case.

At the Firm, we arrange replacement in case of (sudden) absence in the following way:

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- Any information regarding (sudden) absence shall be disclosed on the Firm's website.
- Daniela Bonancin Amaral, through the telephone +31 06 85 55 00 83 and email d.bonancin@intertaxtrade.com may be contacted.

7.7 Closing the dossier

A proper closure of all my actions makes these actions verifiable. That is why I have made a description for the financial closure of a file and the archiving of client files.

After performing the final legal action in a case, the file is financially closed. Before a final invoice is sent to the client, I check whether all invoices and final invoices from third parties are already included in the file. If the invoices from third parties are not received within 14 days of the last legal act, the client will be informed in writing of the postponement of the financial close.

7.8 Digital archiving

A client's file is considered closed as soon as the last financial settlement occurs. Before the file can be archived, I clean it. If necessary, documents are included in the financial administration or returned to the client. All files that are created are stored in an orderly digital archive. The client is informed that the file will be archived for the period prescribed by law.

I use a uniform working method when it comes to archiving client files. For this purpose, I have a separate digital archive. Keeping files is, first and foremost in my interest. In addition, I am able to comply with the statutory retention and limitation periods. After files are closed, they are stored in the digital archive. All relevant documents are included in the file folder. The name, client code and year are digitally visible in the file folder.

When archiving, I apply the 'FINDS' (*VINDT*) principle:

- Confidential: archiving of the files ensures the confidential treatment of the data;
- Insightful: archiving of the files is done in an insightful manner;

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- Sustainable: the firm guarantees sustainable archiving of the files by digitally archiving;
- Accessible: even after archiving, the office guarantees accessibility with regard to the files and the file data.

In keeping my records, I observe Article 2:10 of the Dutch Civil Code. Therefore, all files, documents, and other data belonging to the administration are digitally stored in accordance with the statutory retention period.

8. Information management

8.1 Bottom line

All means of communication are used in a businesslike and professional manner, acting carefully and with integrity, as well as the Firm's integrity and good name. Sections 2:10 and 3:15a of the Dutch Civil Code are also observed, as well as the policy rules on the Duty to Report Data Breaches (see <http://autoriteitpersoonsgegevens.nl> and other).

8.2 Internal automation manager

Within the office, an IT manager Alexandre Augusto Martins Pinto, alexandre.byte@gmail.com, has been appointed as the point of contact for all matters related to automation, both internally and externally. He is also responsible for keeping the automation up-to-date, including the security software and security policies.

8.3 Cyber security

The Firm takes the necessary (technical) protective measures, among other things to minimize the chance of a cyber attack or data breach.

As a law firm, the Firm runs a relatively high risk of a cyberattack, given the importance of the cases we handle. The most common forms of cybercrime that the Firm may have to deal with are:



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- Infection with ransomware (such as cryptolockers), where we have to pay a 'ransom' to regain access to our 'hostage' systems or information;
- Data theft;
- Password theft (for the purpose of obtaining or reselling data);
- Manipulation of financial transactions;
- Eavesdrop;
- Making the system accessible for follow-up attacks
- Disruption of technology.

The network, servers and all computers within the office are secured, and information is stored securely. I also ensure that unauthorized persons do not have access to confidential data.

Installed software is kept up to date as much as possible, and security updates are prioritized. I don't install unnecessary software or use vulnerable software, such as Flash (in web browsers). Adobe Acrobat PDF reader always uses the most recent update. I am also vigilant about 'social engineering': strangers who offer something interesting by phone, e-mail or in person to gain access to our systems or information. The security policy is reviewed annually.

Specific measures have been taken to make devices such as PDAs, smartphones and tablets safe. At least one PIN or password is always used to unlock a computer or smartphone. The devices can only connect to the corporate network through strong authentication, and are fully scanned before connecting to the network. The use of wireless networks inside or outside the office is handled with care in order to minimize the risk of eavesdropping or hacking. Outside the office, no third-party internet connection or network is used, but the own phone is used to connect the laptop to the internet ('tethering'). Preferably via a VPN connection, because mobile data networks are not necessarily secure. No private components (such as USB sticks, external memory, private tablet or private smartphone) are used in the business network.

Risks associated with internet and e-mail use are avoided as much as possible, so that the internal ICT structure remains optimally available for my use. In order to be able to detect attacks on my systems, internet traffic is monitored.

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8.4 Safeguards

Incoming Internet traffic and e-mail traffic are checked as closely as possible for viruses, spyware, ransomware and similar inconveniences by firewalls, special antivirus and anti-spyware software. If an e-mail message contains a virus or spy/ransomware, it is automatically stopped and the sender and receiver are informed about this via the virus program. Sensitive information is always protected with a login. When sending or receiving personal data or when logging in to systems, only an encrypted connection is used.

8.5 Information Security Incident

In the unlikely event that I am confronted with an information security incident, I do everything I can to limit the damage as much as possible. I ensure sufficient capacity to respond quickly to a security incident. The actions to be taken are:

- First of all, regain control of the systems, information and operations, whether or not through technical support;
- Investigate what took place and take appropriate action. This may include temporarily decommissioning the systems, in order to prevent further outside influence and to be able to determine with more certainty exactly what happened;
- Administering security incidents (if I cannot demonstrate that I handle information security responsibly, this may affect my liability);
- Create a crisis and communication plan to notify stakeholders.
- If necessary, report the incident;

8.6 Disclaimer

A disclaimer is included in all outgoing messages via the email. For this purpose, a standard message has been created that appears when a new message is created.

“This e-mail is confidential and may only be disclosed to third parties with express authorization.”

“Jefferson Ramos Brandão

Advogado

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8.7 Backup & Recovery

In the event of a calamity, the software and stored data of the office must be able to be restored as soon as possible. This means that the system must be brought to the state it was immediately before the calamity. An automatic backup is made regularly. A monthly backup is made on the last day of each month. In many cases, the backup is created "automatically" and a report of the backup is sent by e-mail to the internal automation manager.

The backups are digitally stored and password protected. Periodically, the restore of the backup is tested by the internal automation manager.

9. Risk management

9.1. Risk analysis and procedures

The Firm has the responsibility to the staff and clients to take into account emergencies and to make arrangements to limit the extent of the damage. It is important to make an inventory of where the organization is most at risk and what the measures are that I have taken to limit the damage. Emergencies do not only relate to earthquakes, storm damage, etc., but can also relate to, for example, the departure of a staff member or the loss of a USB stick with sensitive information.

The calamities are categorized as follows:

Personal circumstances

- Death of a colleague: immediately inform management. Provide support and assistance to direct colleagues. Arrange for replacement and potential redistribution of tasks.



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- (Sudden) departure of a colleague: notify management immediately. Handle immediate workload by remaining team members. Initiate recruitment process for replacement.
- Long-term illness of a colleague: develop a plan for temporary replacement and redistribution of tasks. Provide support to the sick colleague and team.

Buildings and inventory

- Fire, smoke and water damage: immediately evacuate the building. Report to emergency services and insurer. Begin repair work and data recovery.
- Intrusion and consequent loss of client data: notify authorities and clients. File a report with the police. Evaluate and improve security measures.
- Power failure: switch to emergency provisions. Prioritize crucial systems. Communicate with employees and clients.

IT

- Theft of computers: report to IT management and authorities. Remotely wipe sensitive data. Enhance physical security measures.
- Server crash: activate recovery procedures. Perform data recovery. Evaluate server infrastructure and implement improvements.
- Corrupt backup files: initiate alternative recovery methods. Improve backup strategies and testing procedures.
- Telecommunications outages: switch to alternative communication methods. Investigate redundancy and backup options.
- Hacks: report to authorities and cybersecurity experts. Analyse intrusion and implement enhanced security measures.

Remaining

- Threat: immediately report to the police and management. Implement security measures and provide personal support.
- Robbery: promptly alert emergency services. Support affected individuals and restore safety.
- (Professional) errors: internal reporting to management and process evaluation. Implement improvements and training.



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9.2 Higher-risk activities

If I perform work that entails a higher than normal risk for the Firm, including deviating supervision and reporting obligation, I will consult in advance. If necessary, I will contact the dean of the NOvA.

10. Relationship with client

10.1 Accepting new clients

When a potential new client contacts The Firm, the lawyer first determines what is going on with the client (see also Article 4.1, paragraph 2 of the Voda). If the lawyer finds that he does not have the required knowledge and skills, he will refer the client. If he does have the required knowledge, he will schedule an introductory meeting. During this conversation, it should become clear whether he can really help the client.

10.2 First contact with the client, nature and scope of the case and feasibility

10.2.1 Scheduling and confirmation of appointments

After an appointment is made with a client, a written confirmation of the appointment is sent to the client.

10.2.2 The intake interview

The lawyer ensures that the client gets as complete a picture as possible of his work. In this way, later dissatisfaction or ambiguity can be prevented.

Upon receipt, the lawyer will make it clear to the client which topics will be discussed during the intake and what the purpose of this interview is. The client is given the opportunity to tell his story and to ask questions to the lawyer.

Once the lawyer has determined the nature and scope of the case, he shall, as far as possible, make an assessment of the feasibility of what the client requires.



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During the intake interview, the client receives detailed information about his case. The client will be informed by the lawyer about:

- His activities (e.g. with whom the client concludes the contract for services, and who is involved in the assignment);
- The importance of the case;
- The opportunities and possible consequences of certain (legal) acts; If applicable, attention will also be paid to the possibilities of cassation, the costs thereof and who will carry out the cassation;
- The expected time commitment;
- The financial consequences (hourly rate, any additional costs);
- The way of communication (telephone, post, e-mail);
- The availability of the lawyer.

At each intake interview, it is checked what kind of service the client is requesting and whether the AML applies.

10.3 Contract for services, providing client with information

If an agreement has been reached with the client about the assignment during the intake interview, a written assignment confirmation will be sent to the client. A copy of the order confirmation will be added to the file.

The order confirmation shall contain at least the following information:

- Personal data of the client;
- A description of the case and a plan of action or a start to it;
- Mention of the name of the lawyer;
- The financial implications;
- A brief description of the work to be performed;
- Declaration of application of the office complaints procedure;
- A choice of forum in the event of disputes.

As of 28 December 2009, Directive 2006/123/EC, also known as the Services Directive, has been implemented in the Netherlands. In order to implement a number of articles of the Services Directive, a new section has been added to the Dutch Civil Code (Articles 6: 230a-230e of the Dutch Civil Code). As a firm, the



lawyer must provide information about the service in good time, i.e. before the conclusion of the written agreement, such as a signed engagement letter or framework agreement, or the provision of the service. This information must be correct, clear and unambiguous.

10.3.1 Contact moments

During the intake interview with a new client, the lawyer clearly indicates when he will contact the client. The lawyer provides his client, solicited and unsolicited, with all information that is important to him in a timely manner.

The client is kept informed of all actions and developments in a case. The client will also be informed if a case is being observed by another lawyer for a longer period of time. The client must be given sufficient time to approve the documents.

Correspondence with clients and relations takes place as much as possible in writing on office letterhead or by secure e-mail.

The progress of a case is documented in writing in the file. All actions and contact moments are recorded. Copies of letters and other written information are also attached to the file. The same goes for emails. After the financial settlement, the file will be cleaned up and then placed in the archive.

10.4 Financial consequences

An important aspect for the client is the financial cost of the service. That is why this will be paid special attention during the intake interview. When the order confirmation is sent, this will be briefly stated again. Even if the client is eligible for special rates or funded legal aid, the costs are explained by the lawyer, in particular the amount of the personal contribution.

If during this process, the lawyer becomes aware that the client is unclear about the financial aspects, the lawyer will provide clarity as soon as possible.

Based on the information that emerges during the intake interview, the lawyer clearly communicates the following points to the client when dealing with the financial consequences:



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- The expected remuneration for the service. In doing so, the lawyer makes an estimate as accurately as possible, so that it is clear to the client what costs he can expect;
- Any additional costs, such as court fees and third-party costs;
- The possible rulings of the court with regard to the costs of the proceedings and the outcome to be expected in this case;
- The method and frequency of declarations;
- Whether and when advances are used and how these advances are settled. The lawyer can agree with the client to estimate the number of hours to be billed in advance and to settle this amount at the end of the proceedings;
- The general terms and conditions used by the lawyer regarding payment terms, collection arrangements and the liability regime;
- If additional costs are to be expected as a result of a change in working methods, this will be made known to the client in advance.

During the introductory meeting, it becomes clear what kind of case it concerns for the client. Based on the information obtained, the lawyer determines the hourly rate.

10.5 Confidentiality

The confidentiality of the relationship between the lawyer and his client is central to the lawyer's professional practice. The lawyer guarantees confidentiality under all circumstances.

All internal and external persons who are or may be granted access to relevant data of files and/or clients in any way must sign a confidentiality agreement in advance. This is described in a contract for services or in a separate confidentiality agreement. Before signing, the lawyer verifies the identity of the person. If it is unclear whether a person has signed a non-disclosure agreement, this will be done again as a precaution. The lawyer is also responsible for the statements of other persons who may have access to relevant data. The signed declarations shall be kept in a special binder provided for this purpose.



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10.6 Quality of third parties

In practice, it happens that external experts are consulted. The Firm has compiled an internal list of reliable experts in various fields with whom we have (successfully) worked before and have a good working relationship with.

All experts sign a confidentiality agreement if they are given access to confidential information. If needed, we consult with the client before engaging an expert; otherwise the client is informed in writing as soon as the expert is engaged. The lawyer monitors and is responsible for the quality of the service provided.

10.7 Involving the client's opinion to improve service provision

The Firm would like to measure the satisfaction of each client after the conclusion of a case. Upon completion, the client will receive a written or digital request from us to complete a customer satisfaction form. If the client has any comments or suggestions, these can be made known to the office using this form. The lawyer is responsible for the processing of customer satisfaction forms received. If there is reason to do so, these results may imply an adjustment of the Firm's quality policy.

Agreements are made with clients, to whom the Firm provides services on a regular basis, about periodic evaluation. It is agreed with these clients that an evaluation of the services they provide preferably every year.

11. Conflict of interest

When a new case is received, the lawyer checks whether there is a conflict of interest.

If a conflict of interest is established by the lawyer, he will inform the client and will not deal with the case.

If, halfway through the hearing of the case, it appears that there is a conflict of interest, the lawyer will contact the client and inform him of this. This is done in writing. In addition, the assignment will be discontinued. In principle, the client with

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the most seniority will deserve priority over the client with the least seniority. If the lawyer has to discontinue the treatment, he will help the client to find a new lawyer. The client will only be given a neutral notification that the case cannot be handled due to a possible conflict of interest. In view of the obligation of confidentiality, no substantive information may be made about this.

In the context of any conflict of interest as referred to in the Code of Conduct, The Firm keeps records of former clients for statistical purposes and 'no longer than necessary'. The latter relates in particular to the practice of the Firm on the basis of which the personal data in question were collected. Data minimization is the basis, so we do not keep a complete file and only store the data that is necessary for a check.