

AVASK Terms and Conditions

The English version of these terms and conditions is the definitive legal version. Translations into any other languages are available for your ease of reference only.

1. Introduction

1.1 In these terms and conditions "you" includes the person named in our Engagement Letter (see clause 2) as our client and "we", "us", and "our" refers to AVASK Accounting & Business Consultants Ltd.

2. Scope of our services and our contract with you

2.1 Should you instruct us in relation to services outside of Customs Clearance & Shipping Services on Amazon programme, we will confirm this in writing through an engagement (**Engagement Letter**). These terms along with the Engagement Letter (if applicable) and accompanying assignment related schedules together constitute the contract between us.

2.2 We observe and act in accordance with the by-laws, regulations and ethical guidelines of the Institute of Certified Practising Accountants. In accordance with our professional body rules, we are required to hold professional indemnity insurance.

3. Commencement and duration

3.1 Unless otherwise agreed in the Engagement Letter, our work will begin when we receive your implicit or explicit acceptance of that letter (and, except as stated in that letter, we will not be responsible for periods before that date).

3.2 Each of us may terminate this agreement by giving not less than 30 days' notice in writing to the other party, unless agreed otherwise in writing and in accordance with the engagement letter, except where you fail to cooperate with us or we have reason to believe that you have provided us or HMRC (or any other regulatory body) with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

3.3 If you engage us for a one-off piece of work (for example advice on a one-off transaction or preparation of a customs declaration for one shipment only) the engagement ceases as soon as that work is completed. The date of completion of the work is taken to be the termination date and we owe you no duties, and we will not undertake further work, beyond that date.

3.4 Where recurring work is provided (for example ongoing compliance work such as the completion of customs inspections) the engagement ceases once the final piece as that work is completed. The date of completion of the final piece of work is taken to be the termination date and we owe you no duties, and we will not undertake further work, beyond that date.

4. Our fees and other charges

4.1 Unless we have agreed otherwise in writing, our fees are set in [Clearance and Shipping Services Handbook](#) and are payable in Euros.

4.2 We will also charge the following, where relevant:

Customs duties at the rate current at the date of our invoice;

4.3 Where you have instructed us in accordance with Customs Clearance & Shipping Services on Amazon programme, if you decide to terminate our instructions for whatever reason, providing that you notify us no less than 30 days before the expiry of our fixed instruction term, you will be refunded any remaining fees on a pro rata basis. Should we decide to stop acting for you as a result of your breach of contract we will refund any remaining fees due to you on a pro rata basis.

4.4 Regardless of whether we have provided a fee estimate or entered into a fixed fee arrangement, we reserve the right to invoice for all the work carried out for you on the basis of the arrangement set out in

the Engagement Letter and Scope of Services, including expenses incurred and relevant additions to our fees and charges identified above, even if our work is not complete.

5. Customs Declaration Accuracy

This clause is incorporated into this agreement to establish the responsibility of the parties involved for the accuracy and completeness of customs declarations.

5.1. Merchant Responsibility: The Merchant shall bear full responsibility for ensuring that all customs declarations submitted in connection with the goods covered by this agreement are accurate, complete, and compliant with the applicable laws and regulations of the importing and exporting countries.

5.2. Third-Party Agents: If the Merchant utilizes the services of third-party customs brokers or agents, they shall ensure that such agents also adhere to the highest standards of accuracy and compliance in preparing and submitting customs declarations.

5.3. Duty of Accuracy: The Merchant shall maintain all necessary systems, training and procedures at all times to ensure that customs declarations are accurate and correct at all times.

5.4. Amendments: This clause may be amended or modified only in writing and signed by both parties. The parties acknowledge their understanding of and commitment to the responsibilities outlined in this Customs Declaration Accuracy Clause.

6. Our invoices

6.1 Where we have agreed a fixed fee arrangement with you, or if our services are covered by our rate card (see [Clearance and Shipping Services Handbook](#)) we will invoice you in advance of carrying out the work. Kindly note that AVASK will issue invoices AVASK's services for you under the Customs Clearance & Shipping Services on Amazon programme.

6.2 In all of other circumstances, unless agreed otherwise, we will invoice you on a per shipment basis. We treat each invoice as a "final bill" for all work done during the period to which they relate. Any amendments of invoices are to be reviewed within the first 14 days of the invoice issuance. After the 14 days period had lapsed, no amendments are to take place. We reserve the right to charge an admin fee in the event of any amendments.

6.3 If we are instructed by more than one person or company, each person or company for whom we are acting is separately responsible for payment of our fees and relevant additions to those fees, expenses and charges. However, you are ultimately responsible for paying our invoice.

7. Payment terms

7.1 Our payment terms for services provided under Customs Clearance & Shipping Services on Amazon programme and payable via Amazon are 60 days from the date of the invoice. For all other services payable directly by the Merchant, unless we have agreed otherwise in writing, our payment terms are 7 days from the date of the invoice.

7.2 Where this contract exists between us and you (and you are acting in the course of a business) and any invoice or part of an invoice remain unpaid beyond the above payment terms, we reserve the right to charge you interest on the outstanding amount at the rate of 8% above the Bank of England base rate under the Late Payment of Commercial Debts (Interest) Act 1998.

7.3 Should we commence proceedings against you as a result of non-payment and/or appoint a Debt Collection agency, we will ask the court and/or the agency to order you to pay all of the costs that we incur as a result of those proceedings.

8. Right to retain money, documents and property

8.1 We are entitled to settle your entire account from money received or held on your behalf, unless we are holding it for another specific purpose. While any invoice is overdue for payment we are entitled to

suspend work and to retain documents and papers belonging to you, regardless of the piece of work to which they relate.

9. Payment on account

9.1 We may at any time, and on more than one occasion, ask you to make a payment to us and invoice you accordingly on account of our fees, expenses or charges to be incurred on your behalf in the future.

9.2. **Client money:** All money held by us on your behalf is placed in our client account or, in exceptional circumstances, in a separate designated deposit account. This is segregated from the account where we hold our own funds.

10. Client care and complaints

10.1 We are committed to meeting the highest standards in the delivery of our services to our clients. We take any issues that do arise for clients very seriously and aim to ensure that these are identified and dealt with quickly and in accordance with our complaints procedure which is available on request.

10.2 In the first instance, please contact the person with overall responsibility for your assignment. If your complaint involves them, or they have not provided a satisfactory resolution of your complaint, please contact Dr Angelos Katsaris (angelos.katsaris@avaskgroup.com)

10.3 If we are unable to resolve your complaint, you can refer your complaint to our professional body, the Institute of Certified Practising Accountants.

11. Communicating with you

11.1 Our normal working hours are 9:00 to 20:00 GMT/BST. We will endeavour to respond to communications sent by email within 2 business days of receipt. If you require emergency assistance, please contact Melanie Shabangu (melanie.shabangu@avaskgroup.com).

11.2 We will communicate with you using the contact details you publish or provide to us. Please notify us if you wish us to use other contact details. Communications we send by email and other electronic forms of communication may not be encrypted and information sent in this way may be intercepted, re-directed, lost, arrive late or be incomplete. We cannot guarantee security, safe receipt or confidentiality and cannot be held liable for any loss or damage which you may suffer as a result of our use of these communication channels. Please tell us if you do not want us to use email or other electronic forms of communication or if you have other security requirements, for example enforced encryption.

11.3 We will provide you with our bank details if we need you to send us money to progress the assignment (for example to fund disbursements or completion monies) and if we hold or receive money due to you we will need your bank details. You may be aware that some criminals monitor emails to identify bank details and use the information to try and divert funds. To guard against such fraud, please do not send us your bank details in a standard email message. We will use a secure messaging service to exchange bank details with you, and we will notify you of this in advance. Please also be wary of any communication, purporting to be from us, informing you of a change in our bank details as it could be an attempted fraud. Always telephone the point of contact identified in your Engagement Letter to check whether the communication was genuine before using the new information to send any funds. Likewise, if we receive any communication from you regarding a change in your bank details we will contact you by telephone or in person to confirm.

11.4 If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of a business client, it should be noted that where our client is the business, we would not provide information or services to one party without the express knowledge and permission of all parties. Unless otherwise agreed by all parties we will continue to supply information to the registered office or normal place of business (as applicable) for the attention of the directors or proprietors. If conflicting advice, information or instructions are received from different

directors/principals in the business, we will refer the matter back to the board of directors/the partnership/the LLP and take no further action until the board/partnership/LLP has agreed the action to be taken.

12. Data protection and data sharing

12.1 We take our obligations under privacy and data protection law very seriously. Privacy information relates to a summary of what data we collect, why, how we use it, and your legal rights relating to your data. It also explains who we share your data with and who we may receive data from about you and your assignment. Full details are in our Privacy Policy which is available on our website at <https://www.avaskgroup.com>

13. Conflicts

13.1 We may act for other clients who are or could be regarded as your competitors, unless we otherwise agree with you. We may decline to act for you on a particular piece of work where to do so would create a conflict of interest or cause us to breach an existing arrangement with another client or third party. We may act for you and another client on a particular assignment where our professional rules allow us to do so and we are able to satisfy all the requirements of those rules.

13.2 We do not require your consent (where you are a body corporate) to act where our client would be one of your shareholders, directors (acting as an individual), officers, employees, subsidiaries, parent companies, subsidiaries of parent companies, or (where you are a trade association) one of your individual members.

13.3 If during the course of a piece of work, for any reason, we find that a conflict of interest has arisen or could potentially arise, we will discuss with you how to deal with the conflict and may be obliged to stop acting for you and/or the other client(s) on the piece of work affected by the conflict. If we are obliged to stop acting for one of you, the decision as to whom we continue acting for is ours.

14. Our duty of confidentiality

14.1 We will keep all information relating to your business and affairs confidential, except:

for the purpose of acting for you;

where you specifically instruct us to disclose it;

where we are required by law to disclose it;

for disclosure to our regulators or other professional advisers; or

for disclosure to our professional indemnity insurers if you make a claim against us, or if we discover an act or omission which could rise to a claim.

14.2 We owe a similar duty of confidentiality to all our clients. We therefore will not disclose to you any information given to us in confidence, even if it is material to you, without the other client's consent.

14.3 Occasionally we may act for other clients whose interests may differ from yours. In these circumstances you agree that our duty of confidentiality you will be satisfied by our putting in place appropriate safeguards, in accordance with our professional rules, to protect your confidential information. You also agree that you will not seek to prevent us from acting for other clients because we hold your confidential information. Equally we may also occasionally hold confidential information for other clients which may be material to your piece of work. You agree that we may act for you in these circumstances, subject to our putting in place appropriate safeguards, in accordance with our professional rules, to protect this confidential information.

14.4 We may from time to time subcontract our obligations to you to other customs or accounting professionals, and you hereby consent to this. Where we engage any subcontractor in connection with your assignment, we will ensure that they are subject to a duty of confidentiality that is equivalent to our duty of confidentiality to you under these terms and conditions.

15. Your duty of confidentiality

15.1 Our advice and other communications with you are confidential and you may not disclose it to any third party (other than your employees and agents who require access and who will not disclose it further) without our consent, unless you are required to do so by law or relevant regulation.

16. Files and document storage

16.1 Unless otherwise agreed in writing we shall retain all papers for at least six years from the date of your final invoice or for such time as we are legally required to do so. We may preserve any retained documents using image processing or electronically and we may in these circumstances then destroy the originals. After the [six] years (or other relevant period), we will destroy these documents without further reference to you.

16.2 We will retain any documents which you have asked us to keep in safe custody beyond these periods but will destroy them when we are satisfied that the documents are redundant unless you specifically ask us to return them to you instead of destroying them. We may make a charge for this storage, which we will inform you about at the time.

16.3 If you ask us to retrieve or deliver to you or a third party any documents or to spend time reviewing any of them, we reserve the right to make a charge for this (which we will inform you about at the time).

17. Ownership of work

17.1 Copyright and all other rights in all our work (whether or not in writing) remains our property. You are granted a non-exclusive, non-transferable, non-sub-licensable revocable licence to use any documents for the purpose for which they are provided but not otherwise. If you fail to pay any of our invoices in full we may, on giving you notice, revoke this licence and only re-grant it to you once we have been paid in full by you.

18. Ending your instructions

18.1 In addition to the consumer cancellation rights detailed in clause 22, you can end your instructions on a particular piece of work by writing to us at any time. When you ask us to stop acting for you, unless otherwise agreed, this will apply to all of the jurisdictions in which we have been previously been instructed.

18.2 We may stop acting for you if we have good reason to do so (for example, if we cannot get clear instructions from you or you do not pay any of our invoices when due including interim invoices or requested payments on account), in which case we will inform you in writing and provide you with a reason for this decision. Our engagement on each piece of work will terminate in accordance with clause 3 above, and you will be liable for fees in accordance with clause 4 above. Your liability to pay any valid invoices will survive the expiry or termination of our agreement.

19. Our liability

19.1 Your contract is with AVASK Accounting & Business Consultants Ltd and therefore any claim arising from or in connection with your work must be brought against AVASK Accounting & Business Consultants Ltd and not against any of our directors, officers, shareholders, employees or agents. The fact that an individual signs in his or her own name on any correspondence or other document does not mean that he or she is assuming any personal legal liability for that correspondence or document. [We are not liable to you for any loss of money we hold on your behalf, or for loss of profit or lost opportunity as a consequence of the loss of that money, caused by or arising in whole or in part from any failure of, or by, the bank

where that money is held (whether it be a bank selected by us or a bank designated by you). [Please see clause 9 of these terms and conditions for details of how we hold client money.]

19.2 Save where caused by our wilful default, we are not liable to you or any third party (in contract or tort or under statute or otherwise) for:

any loss of profits (whether direct or indirect); or

for any indirect or consequential or economic loss or damage,

suffered by you or any third party arising from or in connection with our work for you and your Engagement Letter, however the loss or damage is caused (including our negligence).

19.3 We will not be liable if such losses, penalties, interest or additional customs liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information, or if they are caused by a failure to act on our advice or a failure to provide us with relevant information in the time frame we specify, or where we do not specify a time frame, within a reasonable time frame.

19.4 We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us.

19.5 We will not be liable to you for any delay or failure to perform our obligations under this Engagement Letter if the delay or failure is caused by circumstances outside our reasonable control.

19.6 This advice and work we do for you is for your sole use and benefit and may not be used or relied on for any other purpose or disclosed (other than as required by law) to any other person without our prior written consent and should you do so, with or without our consent, we will not be liable to that other party. You agree not to dispute the limit of liability on the grounds that no allocation was agreed, whatever the reason for this may be. We accept no responsibility to third parties, including any group company that is not expressly named in the relevant Engagement Letter, for any advice, information or other material produced as part of our work for you that you may make available to them.

19.7 Where we refer you to another firm whom you engage with directly, we accept no responsibility in relation to their work and will not be liable for any loss caused by them.

19.8 These limitations and exclusions of liability and any contained in our Engagement Letter will not affect any liability which we may have to you in respect of any death or personal injury directly caused by our negligence, any loss caused by our fraud, fraudulent misrepresentation or reckless disregard of our professional obligations, or for any other liability which cannot lawfully be excluded or limited.

19.9 This clause 19 is also for the benefit of each of our directors, officers, shareholders, employees or agents. However, we may vary or rescind these terms without having to seek their consent.

19.10 You agree to indemnify us and our directors, officers, shareholders, employees or agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim.

19.11 The provisions of this clause 19 will continue to apply after termination of our instructions for any reason.

20. Reliance on advice

20.1 We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. However, bear in mind that advice is only valid at the date it is given.

21. The Proceeds of Crime Act 2002/The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017

21.1 The law requires us in most cases to ask for and keep evidence of the identity of our clients. Accordingly you may be asked to supply us with certain information about your identity and in the case of corporate entities and trusts about their management and control (including beneficial ownership). If there is any delay in providing requested information, we will not be held responsible for any consequential delay in progressing your assignment. To assist us in this process, we reserve the right to use on-line identity checking services and, where the costs of doing so will exceed typical charges, to pass some of the reasonable costs of doing so on to you.

21.2 Any personal data we receive from you for the purpose of preventing money laundering and/or terrorist financing will be used only for that purpose or with your express consent, or as permitted by or under another enactment. If we become aware or suspect that you or another party to a transaction is engaged in handling the proceeds of crime, we are obliged to report our suspicions to the relevant authorities. We may be prevented by law from telling you about this disclosure or from taking steps on your behalf or from acting further at all and we may also be prohibited from informing you of this fact, and in these circumstances we reserve the right to stop acting for you and to charge you for our fees, expenses and charges etc. incurred to date.

21.3 We will not be liable to you for any consequential, special, indirect or exemplary damages, costs or losses or any damages, costs or losses attributable to lost profits or opportunities caused by our failure to take steps or our ceasing to act where this is, or we reasonably believe it to be, in compliance with our statutory obligations. We will not accept any cash payments. Despite this, if you do deposit cash directly with our bank, we may charge you for any additional checks which are necessary to prove the source of those funds.

22. Consumer cancellation rights

22.1 This clause 22 only applies if:

you are instructing us as a consumer (an individual acting for purposes which are wholly or mainly outside that individual's trade, business, craft or profession);

and the Consumer Contracts (Information, Cancellation and Additional Charges) Regulations 2013 (the **Consumer Contracts Regulations**) apply to the contract between you and us;

and

the contract between you and us is a "distance contract" or an "off premises" contract (as defined in the Consumer Contract's Regulations).

22.2 This clause 22 applies in addition to, and without prejudice to, your rights to end your instructions under clause 18 of these terms. In accordance with the Consumer Contracts Regulations you may cancel the contract between you and us within the statutory cancellation period that ends at the end of 14 days after the day on which the contract is entered into. You will lose your statutory right to cancel after the expiry of this period but you may still end your instructions as per the notice period stated in the engagement letter. You can exercise your statutory right to cancel the contract by contacting us by using the cancellation form in Appendix A. To meet the cancellation deadline, it is sufficient for you to send your communication concerning your exercise of the right to cancel before the cancellation period has expired. If we have not started to provide the services at your express request before the end of the cancellation period you will receive a full refund of any fees paid on account for the services. If we start providing the services at your express request before the end of the cancellation period (and, in the case of an "off-premises" contract, provided that your request has been made in writing or on another durable medium) then you will be required to pay our reasonable fees for the services carried out prior to you contacting us in accordance with Regulation 36 of the Consumer Contracts Regulations. If you have made a payment on account you will only receive a refund for that part of the services not provided. You will not have the

right to cancel the contract once we have completed those services. Any refund will be paid within 28 days after the last VAT filing on account during the cancellation period. Any refund will be conducted via bank transfer, unless agreed otherwise. We reserve the right to charge an admin fee.

23. Equality and diversity

23.1 AVASK Accounting & Business Consultants Ltd is committed to promoting equality and diversity. We reserve the right to terminate our instructions if we consider our clients do not. We will not tolerate harassment of our directors, officers, shareholders, employees or agents or abusive language in communications received from you. Please contact us if you would like a copy of our equality, inclusion and diversity policies.

24. Bribery, corruption and modern slavery

24.1 AVASK Accounting & Business Consultants Ltd is committed to acting professionally and ethically in all our business dealings and relationships. A copy of our Anti-Bribery and Corruption Policy and our Modern Slavery Transparency Statement is available on request.

25. Other terms

25.1 We may modify these terms from time to time by written notice to reflect our current practice and/or changes to professional and other regulatory requirements. Only a Director of AVASK Accounting & Business Consultants Ltd has authority to agree a variation to these terms on behalf of AVASK Accounting & Business Consultants Ltd, and any amendment will not be valid unless it is in writing. If any provision of these terms or of our Engagement Letter is found by a court of competent jurisdiction to be void or ineffective on the grounds that it is unreasonable or otherwise, the remaining provisions will continue to be effective.

25.2 These terms and our Engagement Letter and any dispute or claim arising out of or in connection with them or their subject matter (including the advice given under them) or formation (including non-contractual disputes or claims) are governed by and construed in accordance with the law of England and Wales.

25.3 We and you irrevocably agree that the Courts of England and Wales have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with these terms and our Engagement Letter or their respective subject matter (including the advice given under them) or formation (including non-contractual disputes or claims).

25.4 Except as provided within these terms and/or your Engagement Letter, these terms and your Engagement Letter as not create, confer or purport to confer any benefit or right enforceable by any person not a party to it.