

## Order – Power of Attorney

<b>Principal (Donor of Full Power)</b> (hereinafter referred to as "Client")	<b>Agent (Attorney in Fact)</b>
	<b>ARTUS Steuerberatung GmbH &amp; Co KG</b>  Steuerberatung 1010 Wien, Stubenring 24, Tel +43/(0)1/513 79 00; Fax ext. 5 2500 Baden, Wassergasse 3, Tel +43/(0)2252/204; Fax ext. 5  (hereinafter referred to as "ARTUS")
Tax Office name	
Tax Identification Code:	

### 1. Order

Client herewith authorizes ARTUS, based on the documents and the information provided by Client for ARTUS, which are correct and complete within the meaning of the Financial Administration's respective Certification of Completeness and Accuracy (last page of the tax return form), to carry out all activities that are necessary, as circumstances require and depending on agreement, for the compilation of annual financial statements, tax declarations, accounting, payroll accounting or any other individually agreed services or, given that there is provision, for their submission and interpretation to and with the competent authorities as in particular fiscal authorities, social insurance carriers and courts.

Furthermore, Client authorizes ARTUS to take all measures and perform all legal acts that appear required or useful for Client's tax- and economic representation as well as consultancy. The exact volume of order shall be defined in a separate agreement.

Further details of the precise content of this contract of agency are set out in the contract specification, if any, and in the power of attorney.

ARTUS shall be entitled to call in third parties for the execution of the order. This Order and this Power of Attorney shall continue to be valid, even in the event of any restructuring on Client's or ARTUS' part, for the respective legal successors.

Unless otherwise agreed, the General Conditions of Contract for Public Accounting Professions (AAB 2018), which have been issued by the Board of the Chamber of Public Accountants and Tax Advisors, handed out to Client and thus known to Client, shall apply in their current valid version, as published on the homepage [www.artus.at](http://www.artus.at), for the contractual relationship.

Pursuant to these terms, unless otherwise agreed, an appropriate payment is due, within the meaning of § 1004, 1152 ABGB<sup>1</sup>. Client acknowledges that invoices are due for payment immediately upon receipt.

In the event of a default in payment, Client agrees to pay appropriate reminder fees and the Kreditschutzverband's<sup>2</sup> or a debt collection agency's collection charges. Furthermore, in the event of a default in payment, an annual interest rate of 12% shall be deemed to be agreed, and settlement shall be made per commenced calendar month.

Furthermore, the right of retention pursuant to § 1052 ABGB shall be deemed agreed on all of ARTUS' previous works, i.e., including other works as well. Payment retention shall be permissible only if ARTUS fails to perform the services agreed, but not in the event of defective performance.

Unless otherwise agreed, in the case of corporations, the signing managing director (board, liquidator, authorized signatory/proxy, etc.) shall personally guarantee on Client's behalf the payment of the invoice(s) issued for services rendered during their organic capacity.

ARTUS shall not be liable for willful or grossly negligent violation of the obligations assumed. In the event of gross negligence, the obligation to pay compensation shall not exceed ten times the minimum

<sup>1</sup> ABGB = "Allgemeines Bürgerliches Gesetzbuch" = Austrian Civil Code

<sup>2</sup> Kreditschutzverband = Credit Reference Agency

amount of insurance pursuant to § 11 WTBG<sup>3</sup> in its current valid version.

With regard to all information published by ARTUS on the homepage [www.artus.at](http://www.artus.at) as well as in the general newsletters concerning fiscal or legal matters, in particular legislative amendments, Client shall be deemed notified.

For all disputes arising from this contractual relationship ("Order- or Power of Attorney"), the Parties agree on the exclusive jurisdiction of the competent court at ARTUS' head office pursuant to § 104 JN, from where ARTUS renders their services. Austrian law shall apply, even in the event of back- or forward reference.

The client acknowledges that in its role as controller within the meaning of the General Data Protection Regulation (GDPR) ARTUS will perform any type of processing of personal data. This contract does not give rise to a joint controller relationship under Article 26 GDPR or a processor relationship under Article 28 GDPR.

The client further acknowledges that he is entitled at any time to object to the processing of the email addresses provided by him for the purposes of sending promotional information. The client confirms that he was referred to the ARTUS data protection statement and further confirms receipt of the General Conditions of Contract 2018 (AAB 2018) as well as the contract specification.

## 2. Power of Attorney

In line with the above statements, Client authorizes ARTUS as their sole and exclusive lawful representative in all fiscal, economic and other matters pursuant to §§ 2 to 5 WTBG, both vis-à-vis the competent authorities and persons and non-official organizations, to sign submissions, tax forms, etc. on their behalf, to access records – including electronic data (cf. § 90a BAO<sup>4</sup>) – as well as to take all appropriate measures, bring and revoke appeals and legal remedies, submit declarations of waiver of right as well as binding declarations, and to undertake all reasonable actions provided for by tax provisions, which a taxpayer is entitled or obliged to undertake.

This applies to representation in all labor- and social law matters vis-à-vis labor market administrations in the course of personnel consultancy, to representation in matters concerning industrial property law vis-à-vis trade authorities, as well as to proceedings before other administrative authorities and the Independent Administrative Senates as well; based on the extent of authorization pursuant to § 3 WTBG, in particular § 3 (1) L 3 WTBG (Representation before the IAS) as well as § 3 (2) L 4 (Social Security) and L 7 (Authorities and Offices) WTBG. This Power of Attorney shall also apply to proceedings before the Higher Administrative Court.

Pursuant to the terms of the Financial Criminal Law, this Power of Attorney shall apply to representation as defender in proceedings concerning fiscal offenses.

This Power of Attorney shall apply to all matters concerning funds that are to be settled with authorities, such as applications for rebooking/transfer and refunding, the take-over of cash or non-cash, on Client's behalf.

Contrary to § 1022 ABGB first sentence, this Power of Attorney shall remain valid after the death of the Principal or the Attorney in Fact (in the cases described under §§ 107 et seq. WTBG). Eventually, this Power of Attorney shall continue to be valid, even in the event of any restructuring on Client's or ARTUS' part, for the respective legal successors.

Client authorizes ARTUS to receive written documents from tax authorities, which shall be delivered to the Attorney in Fact exclusively. ARTUS shall be entitled to appoint a secondary authorized representative, in which case the present Agreement shall be applied.

Furthermore, Client herewith expressly agrees to disclose information covered by banking secrecy with regard to all of their bank accounts pursuant to § 38 (2) L 5 BWG<sup>5</sup> so that there is no obligation to keep banking secrecy.

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<sup>3</sup> WTBG = "Wirtschaftstreuhandberufsgesetz" = Act on Professions in the Field of Public Accounting

<sup>4</sup> BAO = "Bundesabgabenordnung" = Federal Fiscal Code

<sup>5</sup> BWG = "Bankwesengesetz" = Austrian Banking Act

In the event that ARTUS sends documents to Client or to third parties, ARTUS does not assume any liability for any changes or additions, etc. made by Client or by third parties. Provided that Client wishes the transmitted data records to be encrypted, it shall be agreed with ARTUS in the individual case expressly and in writing. Any additional costs incurred thereby shall be borne by Client.

Agreements and subsidiary terms deviating from this Power of Attorney (including the waiver of the written form) shall be made in writing.

The present Power of Attorney shall repeal any previous Powers of Attorney kept with the fiscal authorities. This Power of Attorney shall be valid until the fiscal authorities have been notified of its revocation in writing, and shall not cease to be effective in the event of change of tax identification code or another tax office becoming competent for Client's fiscal matters.

If any term or other provision of this Agreement is determined to be invalid, illegal or incapable of being enforced by any rule or law, or public policy, all other conditions and provisions of this Agreement shall nevertheless remain in full force and effect. Any invalid, illegal or unenforceable term or provision shall be deemed replaced by a term or provision that is valid and enforceable and that comes closest to expressing the intention of the invalid, illegal or unenforceable term or provision.

The client acknowledges that in its role as controller within the meaning of the General Data Protection Regulation (GDPR) ARTUS will perform any type of processing of personal data. This contract does not give rise to a joint controller relationship under Article 26 GDPR or a processor relationship under Article 28 GDPR.

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\_\_\_\_\_  
Place

\_\_\_\_\_  
Date

\_\_\_\_\_  
**CLIENT**

(Principal's corporate / authorized signature)

\_\_\_\_\_  
**ARTUS**

(Attorney in Fact)

\_\_\_\_\_  
(For corporations: legal representative's  
personal signature)