

Post-Master Programmes

- International and European Tax Law
- Indirect Taxes
- EU Customs Law

Top-Level seminar EU VAT

GENERAL CONDITIONS

Article 1- Definitions

1.1 Words and expressions used below with initial capital letters mean the following, unless explicitly stated otherwise in these General Conditions.

Registration Form: the standard registration form provided by EFS, Erasmus University Rotterdam ('EFS'), to enable the Participant to register for the Programmes and that must be completed in accordance with the provisions of Article 3.2;

General Conditions: these general conditions;

Article: an article or provision in the General Conditions;

Participant: a person who has registered as such by completing the Registration Form for the Programme;

EFS: EFS. Erasmus University Rotterdam, being the provider of the Programmes and having a partnership with Fiscaal Economisch Instituut BV of the Erasmus School of Economics (Erasmus University Rotterdam) and the Tax Law department of the Erasmus School of Law (Erasmus University Rotterdam);

EUR: Erasmus University Rotterdam, a legal person governed by public law and with its seat at Burgemeester Oudlaan 50, 3062 PA Rotterdam, and/or all its group companies as referred to in Article 24 of Book 2 of the Dutch Civil Code, together with all affiliated legal persons;

Programmes: the Post-Master in International and European Tax Law ('PMIEB'), the Post-Master in Indirect Taxes ('PMIB') the Post-Master in EU Customs Law ('PMC') and the Top-Level Seminar ('TLS'), which do not comprise initial education as referred to in Article 1.1(e) of the Dutch Higher Education and Research Act of 8 October 1992 [*Wet houdende bepalingen met betrekking tot het Hoger Onderwijs en Wetenschappelijk Onderzoek*] and which are recognised as such by the Executive Board of the EUR by being listed in the EUR's register of non-initial education

programmes or have been reported to the Executive Board of the EUR. Any subsequent reference to the Programme(s) means one of the above three Programmes;

Programme Regulations: the regulations compiled by the EUR and containing at least a description of the Programme components, together with details of the admission requirements and the paper to be written as part of the Programmes, the opportunity to compensate for deficiencies, the duration of the Programmes, the hours of study required to complete the Programmes, the language in which the Programmes are given, how knowledge, insight and skills acquired by the Participant are tested, how an objection or an appeal against the assessment of the Participant's results may be submitted, the diploma or certificate to be awarded, and the opportunity to submit complaints;

Agreement: any agreement entered into between EFS and the Participant pursuant to Article 3.2.

Article 2 - General

- 2.1 The applicability of general conditions used by the Participant is explicitly rejected.
- 2.2 The General Conditions apply to the legal relationship between EFS and the Participant with regard to a Programme.
- 2.3 Deviations from the General Conditions are valid only if confirmed in writing in an agreement signed by EFS and the Participant.
- 2.4 The Dutch text always prevails in the event of any conflict or inconsistency between the Dutch text of the General Conditions and any translations of these General Conditions.
- 2.5 References in the General Conditions to "in writing" include communications by e-mail, internet or other electronic medium.

Article 3 - Establishment of an Agreement

- 3.1 All offers by EFS are issued without commitment.
- 3.2 An Agreement between EFS and the Participant is established as soon as EFS confirms in writing that it has received the Registration Form that has been truthfully and fully completed by the Participant. After registering, the Participant has 14 working days in which to withdraw the registration; if the registration is withdrawn within this reflection period, no Agreement is established.
- 3.3 EFS may refuse to admit a Participant whose participation would result in the maximum permitted number of Participants in the Programme being exceeded or if EFS considers the person not to meet the requirements for admission to the Programme.

Article 4 - Time and Location of the Programme

The Programme is held at a location and time determined by EFS, unless agreed otherwise in writing.

Article 5 - Price and Payment

- 5.1 The Programme price is stated excluding VAT (VAT is not due) and including the costs of Programme material, meals and hotel accommodation (for PMIEB, PMC and TLS)
- 5.2 The Participant must make payment within 30 (thirty) calendar days after the invoice date by transfer to a bank account specified by EFS.
- 5.3 Payment by the Participant must be made in euros without set-off, deduction or deferral. A discount may be granted if an organisation submits registrations for more than one Participant. Any transaction costs resulting from the payment method chosen by the Participant are for the account and risk of the Participant.
- 5.4 If any agreed payment term is exceeded, the Participant is liable for statutory interest on the unpaid amount of the invoice until the invoice is paid in full, without prejudice to the other rights accruing to the EUR and without any prior notice of default being required. All unpaid invoices then become immediately due and payable and all the consequences of non-payment take effect immediately.
- 5.5 If payment by the Participant is not made in accordance with the provisions of Articles 5.2 and 5.3, EFS reserves the right, without prejudice to the other rights accruing to it, to refuse to allow the Participant to take part in the Programme until such time as payment is made in accordance with the provisions of Articles 5.2 and 5.3.
- 5.6 All out-of-court costs, explicitly including the costs of issuing and sending reminders, the costs of negotiating settlements and any other activities in preparation for possible judicial proceedings, together with all legal expenses, incurred by EFS as a result of the Participant's failure to make payment when due are for the account of the Participant.
- 5.7 Payments by the Participant are applied firstly against costs due as referred to in Article 5.6. secondly against interest due, and thirdly against the part of the principal sum specified by EFS, irrespective of any instructions to the contrary by the Participant.

Article 6 - Cancellation

- 6.1 The Participant may cancel participation in the Programme by giving written notice to this effect. In the event of cancellation, the Participant is liable for the following costs, unless the Participant can demonstrate to EFS, to the latter's sole satisfaction, that he/she has serious reasons for such cancellation:

Cancellation before the invoice date	0% of the agreed price
Cancellation up to twenty-one (21) days before the start of the Programme	15% of the agreed price
Cancellation up to fourteen (14) days before the start of the Programme	30% of the agreed price
Cancellation up to eight (8) days before the start of the Programme	50% of the agreed price
Cancellation on or after the day on which the Programme starts	100% of the agreed price

- 6.2 The number of days between the start of the Programme and the date of cancellation is calculated from the date on which EFS receives written notice of cancellation. Any notice of cancellation must be sent to the party that previously issued confirmation as referred to in Article 3.2.
- 6.3 If the Participant has already paid the amount owed to EFS, EFS will refund any amount due to the Participant by transfer to a bank account specified by the Participant, subject to the provisions of Articles 6.1 and 6.2.
- 6.4 Before the start of the Programme, the Participant may be replaced by any other person free of charge, subject to the condition that the replacement meets the conditions specified in Article 3.3 and accepts the applicability of the General Conditions.
- 6.5 EFS reserves the right to postpone or cancel the Programme if insufficient numbers of people register for the Programme.
- 6.6 EFS may refuse to admit the Participant to the Programme or may terminate the Agreement if EFS considers the Participant not to comply or not to comply fully with the rules and regulations referred to in Article 7.2.

Article 7 - Performance of the Agreement

- 7.1 EFS undertakes to perform the Agreement to the best of its understanding and ability and to ensure the quality of the Programme. EFS is responsible for compiling the contents of the Programme and may change it any time, providing the quality is ensured.
- 7.2 The Participant must strictly comply with the rules set by EFS, including in any event the Programme Regulations, the EUR rules of order and conduct, and the General Conditions.

Article 8 - Complaints and Claims

- 8.1 If EFS considers a complaint concerning the performance of the Agreement, and submitted by the Participant in accordance with the Programme Regulations, to be justified, EFS will either perform the Agreement in the manner agreed between EFS and the Participant or, depending on the nature of the complaint, try to find an alternative solution. Details of the complaints procedure can be found on the EFS website.
- 8.2 Any claims resulting from a complaint must be submitted in writing within 8 (eight) calendar days after the shortcoming is identified and in any event within 3 (three) calendar months after the final day of the Programme, not being the day on which only an exam or test is done, and must include a detailed description and substantiation of the complaint(s). In the event of any failure to comply with the provisions of the previous sentence, the Participant can no longer hold EFS liable for the matter.
- 8.3 The Participant is not allowed to suspend payment for the Programme on the grounds that he/she has submitted a complaint or claim.
- 8.4 The Participant is entitled to a full or partial refund of amounts paid to EFS for the Programme if and insofar as a complaint submitted by the Participant is considered justified by EFS and subsequent performance of the Agreement is demonstrably pointless or impossible for the Participant as a result of the shortcoming on the part of EFS.

8.5 Assertions or defences based on the claim that performance of the Agreement does not accord with what the Participant can reasonably expect become time-barred 2 (two) calendar years after the end of the Programme.

Article 9 - Liability

9.1 Except in the event of intent or gross negligence on the part of EFS or its management, and irrespective of the legal grounds on which the Participant's claim is based, EFS is liable for loss or damage suffered only up to a maximum of the invoice amount paid by the Participant for the Programme.

9.2 Irrespective of the legal grounds on which the Participant's claim is based, EFS is never liable for resultant or consequential loss or damage, including in any event but not limited to lost earnings, losses suffered and costs incurred, together with any missed assignments or savings, any losses attributable to production or business stoppages or interruptions, or any loss or damage relating to lost work or travel time.

9.3 EFS is never liable for loss or theft of or damage to the Participant's property, irrespective of where the Programme takes place.

9.4 Irrespective of the legal grounds on which the Participant's claim is based, EFS is not liable for loss or damage caused by intent or gross negligence on the part of its subordinates or non-subordinates for whom it is liable in law or any third parties it engages for performance of the Agreement.

9.5 The restriction on liability set out in Article 9.1 does not apply if and insofar as the liability of EFS for the loss or damage is insured under an insurance policy held by EUR and the insurer agrees to pay out. In that case, EFS is liable only for the amount paid out in these circumstances under the insurance policy. EUR is not obliged to exercise rights under an insurance policy if it is held liable by the Participant. The provisions of Articles 9.2, 9.3 and 9.4 apply in full.

9.6 EUR and EFS claim all statutory and contractual rights and defences that they are able to invoke in contesting their own liability, also on behalf of all parties involved in performing the Agreement.

9.7 EUR and EFS may engage third parties to perform the Agreement and may invoke any restrictions on these third parties' liability to the Participant at any time.

Article 10 - Force Majeure

10.1 If EFS is wholly or partially and temporarily or permanently unable to perform the Agreement properly as a result of one or more circumstances that are not for the account of EFS, including such circumstances as referred to in Article 10.2, EFS may suspend performance of the Agreement or dissolve the Agreement in whole or part or terminate the Agreement with immediate effect, without any liability to pay compensation.

10.2 Circumstances that are in any event not for the account of EFS include natural and/or nuclear disasters, war and/or the threat of war, and terrorist actions and/or attacks.

10.3 EFS will notify the Participant as soon as possible of the existence of any *force majeure* situation and of the extent to which it can then perform the Agreement.

Article 11 - Intellectual Property Rights

- 11.1 The Participant is permitted to use EFS logos, patents, copyright and/or any other intellectual property rights only and exclusively in the context of the Agreement.
- 11.2 Programme material made available by EFS is covered by intellectual property rights belonging to EFS and/or third parties. No material provided by EFS may be reproduced, stored in an automated database or on any data carrier, made public or made available to third parties without the prior written consent of EFS.
- 11.3 The Participant is forbidden to make confidential information provided by EFS available to third parties in any way whatsoever, except if and insofar as required by applicable law.

Article 12 - Partial Voidness I Conversion

- 12.1 If any provision in the General Conditions is found to be wholly or partially invalid, illegal, non-binding or non-enforceable, the other provisions in the General Conditions remain fully in force. In that event, the parties will do everything possible to agree on a new provision that diverges as little as possible from the invalid, illegal, non-binding or non-enforceable provision, with account being taken of the contents and purpose of the General Conditions.

Article 13 - Applicable Law I Competent Court

- 13.1 All legal relationships between EFS and the Participant are governed by Dutch law.
- 13.2 The court in Rotterdam has exclusive jurisdiction on any disputes arising between EFS and the Participant and arising from or relating to the Agreement or performance of the Agreement, and in relation to the General Conditions. The competent court in the Participant's place of residence has jurisdiction exclusively if and insofar as the Participant is a natural person/consumer residing in the Netherlands.

This translation is provided for your convenience. In the event of any discrepancy between the Dutch original and English translation, the provisions of the Dutch original will prevail.

EFS, Erasmus University Rotterdam

Rotterdam, 1 July 2018