



TAX ADVISOR

DEJAN RADIĆ

GENERAL TERMS AND CONDITIONS OF BUSINESS





CHAPTER I – BASIC PROVISIONS

Article 1.

(Area of application)

- (1) General Terms and Conditions of Business are terms of business that arise and are applied between the service provider - TAX ADVISOR DEJAN RADIĆ (hereinafter: tax advisor) and the recipient of the service, and refer to the establishment of business relationships, contracting, providing and receiving tax consulting services, confidentiality and communication, rights of ownership and use of the services provided, professional responsibility of the tax advisor, and other issues of interest to business, with the aim of applying good business customs and good business practices.
- (2) The general terms and conditions of business are applied to business relations between the tax advisor and the recipient of the service on the basis of:
 - a) of the concluded contract in written form between the tax advisor and the recipient of the service and
 - b) consultation and other forms of business cooperation between the tax advisor and the recipient of the service, without concluding a written contract.
- (3) The general terms and conditions of business imply an integral part of the contract from paragraph (2) point a) of this article, and all issues that are not regulated by the contract and/or its annexes are governed by the same.

Article 2.

(Tax advisor)

- (1) Tax advisor is a person authorized to provide tax consulting services in matters of tax law of Bosnia and Herzegovina, the Republic of Srpska, the Federation of Bosnia and Herzegovina and Brčko District, including situations concerning the tax law of foreign countries.
- (2) The tax law of Bosnia and Herzegovina referred to in paragraph (1) of this article includes customs law.
- (3) The tax advisor proves the authorization from paragraph (1) of this article with a license, which is kept in a prominent place in the business premises of the tax advisor.

Article 3.

(Service Recipient)

The recipient of the service is a legal entity, association, foundation and entrepreneur that receives or has received the services of a tax advisor, including persons who, on their own behalf or on behalf of the recipient of the service, requested the provision of tax advisory services in any way (in person, by telephone, electronically and similar to).

Article 4.

(Getting to know the General Terms and Conditions of Business)

- (1) The General Terms and Conditions of Business are kept by the tax advisor in the business premises, and in the process of establishing business relationship, the recipient of the service is obliged to warn that they can be familiarized with the same on the internet presentation of the tax advisor (www.dejanradic.com).
- (2) Tax adviser issues a warning about familiarization with the General Terms and Conditions of Business electronically to the e-mail address of the recipient of the service.
- (3) Explanations and instructions on the application of the general conditions of business in whole or in parts are provided by the tax advisor electronically at the request of the recipient of the service.
- (4) Explanation and instruction services from paragraph (3) of this article are provided free of charge.

CHAPTER II – PROVISION OF TAX ADVISOR SERVICES

Article 5.

(General provisions)

- (1) Tax advisor provides tax advisory services in accordance with the Law on Tax Advisory ("Official Gazette of RS", number 17/08), and the same, without limitation, includes the services listed on the internet presentation of the tax advisor (www.dejanradic.com).
- (2) Tax consulting services are always based on tax regulations, and administrative and judicial practice in connection with the application of tax regulations that are valid at the time of the contractual relationship and/or provision of the service.
- (3) Tax advisor provides tax consulting services independently, with mandatory care for the rights and justified requests of the recipient of the service, in accordance with tax regulations and his own conviction.
- (4) Tax advisor provides tax advisory services respecting the principles of legality, independence, conscientiousness and expertise, and adhering to the Code of Ethics for tax advisors.
- (5) For services provided by persons with whom the tax advisor has concluded an employment contract, a contract on temporary or occasional jobs and the like, they are considered an integral part of the tax advisor's services.
- (6) In the case of the provision of services referred to in paragraph (5) of this article, the tax advisor reserves the right to replace the engaged person with one or more persons during the performance of the contract and/or provision of services, provided that such replacement will not affect the quality of the provision of services, nor will cause additional costs for the recipient of the service.
- (7) The recipient of the service is aware that changes in tax regulations and/or administrative and judicial practice in the application of tax regulations that occurred after the fulfillment, termination or cancellation of the contract and/or the provided tax consulting service do not have an extended effect on the previously provided service, i.e. tax advisor has no obligation to provide information and/or provide services after fulfillment, termination or cancellation of the contract or performed services.

Article 6.

(Contracting services)

- (1) As the subject of the contract, each of the services provided by the tax advisor can be individually and/or collectively contracted, regardless of how the services are named and/or grouped.
- (2) The services referred to in paragraph (1) of this article can be provided partially, with the proviso that a partial service exists if a separate fee has been agreed for an economically divisible service.
- (3) An annex to the contract shall be concluded for changes and additions to the services referred to in paragraph (1) and (2) of this article, including subsequent contracting of services, except for the services of Article 1, paragraph (2), point b) of the General Terms and Conditions of Business.
- (4) In the case of a tax procedure by a tax authority, the provision of professional assistance or representation services in that tax procedure does not constitute an integral part of the service referred to in paragraphs (1) and (2) of this article, even if the tax procedure is a consequence of the services received, unless otherwise specified in the contract.

Article 7.

(Suspension of service provision)

For tax consulting services that are provided partially, continuously, or it is agreed that the fee for the services provided be paid in advance, the tax advisor has the right to postpone or suspend the provision of services, in part or in full, if the fee for the provision of services is not paid within the deadline.

Article 8.

(Tax consulting service provided)

- (1) The tax consulting service is considered to have been provided at the time when the individual and/or group provision of services for which the invoice was issued was performed.



- (2) In the case of partial provision of tax consulting services, the service is considered to have been provided at the time when a specially contracted part of the service for which an invoice was issued was provided.

Article 9.

(Consequences of provided services on accounting procedures and financial reporting)

In connection with the provided tax consulting services, the tax advisor has no obligation to provide services related to the accounting procedures of any business transaction carried out by the recipient of the service on the basis of the provided service and/or financial reporting in connection with the provided services, unless otherwise specified in the contract.

Article 10.

(Consequences of services rendered on other issues)

In connection with the provided tax consulting services, the tax advisor has no obligation to provide other services related to the actions of the recipient of the service in connection with the provided services, unless otherwise specified in the contract.

CHAPTER III – FEE AND REWARD FOR THE PROVISION OF SERVICES

Article 11.

(Fee)

- (1) Tax advisor provides tax advisory services for an appropriate fee.
- (2) The amount of the fee for the provision of tax consulting services is agreed according to market conditions.
- (3) In the event that the contract does not specify otherwise in writing, the tax advisor applies the fee calculation according to the time spent necessary to provide the tax consulting service, when the fee per hour of time spent will be taken as the basis for the fee calculation.
- (4) Exceptionally from paragraph (3) of this article, the fee for the provision of tax consulting services that includes the composition of objections and appeals to administrative acts of tax authorities and/or representation in these procedures, the amount of the fee can be determined according to the value of the dispute that the recipient of the service intends lead with the tax authority.
- (5) In the event that the engagement of third parties is necessary for the provision of tax consulting services, the remuneration referred to in paragraph (1) of this Article shall also include the remuneration of the third party.
- (6) In the event that according to the order of the service recipient, transportation costs and/or other costs related to the provision of tax consulting services are incurred, such costs are included in the compensation from paragraph (1) of this article.
- (7) In the case of court proceedings, in which tax advisor is proposed as a witness on the occasion of the tax advisory service provided, compensation for the costs associated with the testimony shall be determined in the court proceedings.

Article 12.

(Flat fee)

- (1) A flat fee can be agreed for tax consulting services.
- (2) In the case of contracting a flat-rate fee from paragraph (1) of this article, the contract shall be drawn up in writing, which, among other things, contains a description of the tax consulting services for which the flat-rate fee has been determined.

Article 13.
(Reward)

For tax consulting services that result in the reduction and/or cancellation of tax obligations from the decisions of tax authorities, including other types of success resulting from the provided tax consulting services, a reward for achieved success can be agreed.

Article 14.
(Advance payment)

For tax consulting services, tax advisor has the right to request that the fee be paid in advance, partially or in full.

Article 15.
(Bill and bill payment)

- (1) The invoice for tax consulting services provided is issued in accordance with the contract and/or the General Terms and Conditions.
- (2) The invoice for the payment of tax consultancy services is due for payment no later than seven (7) days from the day when the recipient of the service received the invoice.
- (3) The recipient of the service does not have the right to set off the amounts of claims of the tax advisor against the debts that the recipient of the service has or claims to have from the tax advisor, except in the case of a mutually signed offsetting statement.

Article 16.
(Default interest)

In the event that the recipient of services does not pay the compensation within the due date, the tax advisor may calculate and demand the payment of default interest for each day of delay, at a rate of 0.03% per day.

CHAPTER IV - RESPONSIBILITIES OF THE SERVICE RECIPIENT

Article 17
(Responsibility for cooperation)

- (1) The recipient of the services is responsible for cooperation with the tax advisor, which during the duration of the provision of tax advisory services, without limitation, also includes:
 - a) making available space, devices and information systems that are used for the purposes of keeping tax records and tax accounting
 - b) timely access to records, contracts, accounts, information and data, including accounting records, documents, financial statements and other relevant documentation
 - c) timely access to employees and other persons with whom cooperation is necessary for the purpose of providing the service.

Article 18
(Responsibility for accuracy and completeness)

- (1) The service recipient is responsible for the accuracy and completeness of data from the information system, as well as submitted records, contracts, invoices, information and data, including accounting records, documents, financial statements and other relevant documentation.



- (2) Tax advisor always believes in the accuracy and completeness of the data, information and documentation from paragraph (1) of this article, and has no obligation to check and verify the same, regardless of the sources and method of their receipt.
- (3) If the recipient of the services at any time during the provision of services assesses that the accuracy and completeness of the data, information and documentation from paragraph (1) of this article is called into question, he shall notify the tax advisor of the same without delay.

Article 19

(Responsibility for decisions)

- (1) The service recipient is responsible for making all decisions regarding cooperation, monitoring, duration and actions in connection with the provided tax consulting services, which, without limitation, also includes:
 - a) making decisions regarding management, including appointing one or more persons necessary for cooperation with the tax advisor and supervising the provision of services
 - b) evaluating the adequacy and results of the services provided
 - c) acceptance of responsibility in relation to the results and proposed measures in relation to the services provided
 - d) establishment and maintenance of control for tax consulting services that are provided continuously.
- (2) The recipient of services is responsible for any decision he makes regarding the results of the service provided or any further action he takes in connection with the services provided.

Article 20.

(Responsibility for paying taxes)

The recipient of the service is responsible for paying taxes that arise in connection with the provision of tax consulting services, in accordance with the applicable tax regulations.

CHAPTER V – OWNERSHIP AND USE RIGHTS

Article 21

(Property rights)

- (1) Tax advisor has the right of ownership, including copyright and intellectual property rights, over advice, recommendations and other forms of assessment created as a result of tax advice, including any idea, solution, concept, model, information, methodology and the like, which the recipient receive services on the basis of tax consulting services provided.
- (2) The recipient of the service has the right of ownership, including copyright and intellectual property rights, over records, contracts, accounts, information and data, including accounting records, documents, financial statements and other documentation submitted to the tax advisor, for the purposes of providing tax advisory services.

Article 22.

(Right to use submitted data and documentation)

- (1) Data and documentation from Article 21, paragraph (2) of the General Terms and Conditions, delivered as a whole or in parts, are used exclusively for the purpose of providing tax consulting services, and the tax advisor will not disclose them or transfer them in any other way to a third party, without the prior written consent of the recipient of the service.
- (2) Exceptionally from paragraph (1) of this article, the restrictions do not apply to:
 - a) persons with whom the tax advisor has concluded an employment contract, a contract on temporary or occasional jobs and the like
 - b) data and information provided in accordance with valid legal and other regulations, including participation in decision-making in tax and court proceedings, and actions related to such decisions

- c) data and information submitted by the recipient of the service to tax and judicial authorities and, based on this, disclosed to the public
 - d) data and information obtained from sources that are not secret, and the tax advisor is convinced that, based on the assumed obligations towards the recipient of the service, it is not prohibited to publish such data and information
 - e) data and information known to the tax advisor before it was provided by the recipient of the service, without any obligation to maintain secrecy
 - f) data and information received by the tax advisor independently of all data and information provided to him by the recipient of the service.
- (3) In the case of engagement of persons with whom the tax advisor achieves business cooperation, the recipient of the service agrees that the data and documentation are transferred for further use to another party, solely for the purpose of providing an integrated service, with the fact that the other party is responsible for further use and use data and documentation from the moment of their assignment.
- (4) The recipient of the service agrees that in connection with the submitted data and documentation from paragraph (1) of this article, the tax advisor may develop or acquire general experience and knowledge, skills, ideas, concepts, models, solutions, methodology and the like, which will him or the persons with whom the tax advisor has concluded an employment contract, a contract on temporary or occasional jobs and the like, remain permanently in the memory.
- (5) The recipient of the service agrees that the tax advisor can use and publish general knowledge and experience from paragraph (4) of this article.

Article 23.

(The right to use the results of the services provided)

- (1) Advice, recommendation or other form of assessment created as a result of the provided tax consulting services, delivered as a whole or in parts, either in written or oral form, are used exclusively for the internal use of the recipient of the service.
- (2) The recipient of the service undertakes not to copy, disclose or in any other way transfer the results of the provided tax consulting services from paragraph (1) of this article to a third party, without the prior written consent of the tax advisor, even if they are related parties recipient of the service.
- (3) Exceptionally from paragraph (2) of this article, the limitation does not apply to cases in which the prohibition of limitations is prescribed by valid laws and other regulations.
- (4) The rules from this article are accordingly applied to any idea, solution, concept, model, information, methodology and the like, which the recipient of the service uses as a result of the provided tax consulting services in the performance of his activity.
- (5) In the event that the recipient of the service acts contrary to the rules from this article, the tax advisor has no obligations towards other or third parties, including persons who receive the results of the provided tax advisory services after such action.

Article 24.

(Right to use technologies)

- (1) All professional and technical knowledge in IT form, software, system solutions, templates, concepts, models, techniques, tools, IT processes and technologies, including those based on Internet technologies and algorithms, for which the tax advisor possesses the right of use (license) or developed by himself and is their exclusive owner, the recipient of the service uses together with the service and/or exclusively for the purposes of receiving the service, in accordance with the provisions of the licenses and/or rules of use that apply to such technology.
- (2) Tax advisor will inform the recipient of the service about the circumstances referred to in paragraph (1) of this article in a convenient way (in writing or electronically) before use, with the recipient of the service signing the rules of use and use.



CHAPTER VI – CONFIDENTIALITY AND COMMUNICATION

Article 25.

(Confidentiality)

- (1) To the extent that the tax advisor and the recipient of the service come into possession of the data, information and documentation necessary for the provision of tax advisory services, they shall always act in accordance with the provisions of articles 22-24. General Terms and Conditions and the provisions of the Code of Ethics, especially when such data, information or documentation are marked as secret or if confidentiality in use and further use arises from their nature.
- (2) In addition to the provisions of paragraph (1) of this article, the tax advisor is obliged to comply with the internal rules and policies for the protection of the confidential information of the recipient of the service, provided that such rules and policies are submitted to the tax advisor no later than on the date of conclusion of the contract.
- (3) The rules on the protection of confidential information from this article shall be applied as long as they do not contradict the applicable legal regulations, especially the regulations governing the prevention of money laundering and the financing of terrorist organizations.

Article 26.

(Channels of communication)

- (1) Tax advisor cooperates with the recipient of the service in a way that enables efficient and economical communication, including electronic mail, telephone, video conference calls and other communication channels using Internet technology, unless the recipient of the service expressly requests in writing a method of communication that suits him.
- (2) In the event that the recipient of the service expressly requests a method of communication that suits him, the tax advisor reserves the right to an additional fee.

Article 27

(Risks)

- (1) In the case of using communication channels based on Internet technologies, the tax advisor and the recipient of the service accept the risks that such communication may cause (risks of security, loss of content, viruses, etc.).
- (2) The tax advisor is not responsible for cases when the use of the communication channel does not enable the delivery of content necessary for the provision of tax advisory services, including the rejection of e-mails caused by the use of anti-virus systems.

Article 28

(Protection of personal data)

- (1) The personal data provided by the service recipient to the tax advisor will be used exclusively for the purpose of providing tax advisory services.
- (2) Procedures related to the processing of personal data shall be carried out in accordance with the applicable regulations on the protection of personal data.
- (3) The tax advisor may process personal data:
 - a) for the purpose of providing tax consulting services
 - b) for business support and quality control
 - c) for the purpose of complying with the regulations governing the processing of personal data
- (4) The recipient of the service guarantees that at the latest at the moment of submitting personal data, he has the necessary consent of the data bearer, and that he has taken all the necessary measures and actions from the regulations on the protection of personal data, for the transfer of such data to the tax advisor, and in connection with the provision of tax consulting services.
- (5) In the event that special categories of personal data are provided to the tax advisor, the tax advisor must be notified of this circumstance in writing, at the latest at the time of submission of such data.

- (6) Tax advisor will take all technical and organizational measures to protect against unauthorized and illegal processing of personal data and accidental loss, destruction or damage of personal data.

CHAPTER VII – PROFESSIONAL RESPONSIBILITY OF THE TAX ADVISOR

Article 29

(Professional responsibility)

- (1) Professional liability is responsibility for compensation for damages caused by a professional error or omission of a tax advisor arising from the provision of contracted tax advisory services.
- (2) Professional error referred to in paragraph (1) of this article means any individually made error in the contracted provision of tax consulting services that caused a harmful event for the recipient of the service.
- (3) The omission referred to in paragraph (1) of this article means any individually determined missed form of legal protection in the contracted provision of tax consulting services that caused a harmful event for the recipient of the service.
- (4) Professional error and omission from paragraphs (2) and (3) of this article do not exist in the case of:
 - a) when the tax consulting service was provided in such a way that the recipient of the service did not respect the responsibilities from Chapter IV of the General Terms and Conditions of Business,
 - b) assignment of services to persons with whom the tax advisor achieves business cooperation, for errors and omissions that occurred after the assignment of the service,
 - c) failure to act in accordance with the results of the service provided and
 - d) actions of the recipient of the service that are contrary to the results of the service provided.
- (5) Tax advisor is insured against professional liability for tax advisory services.

Article 30.

(Form of professional responsibility)

- (1) For a harmful event caused by a lawsuit, tax liability and/or costs related to the contract for the provision of tax consulting services, the tax advisor bears limited professional liability.
- (2) The burden of proof for the resulting harmful event is on the recipient of the service.

Article 31.

(Exemption from professional responsibility)

Loss of benefits, contracts, data, goodwill, lost income, lost earnings or profit is not considered a harmful event in relation to the professional responsibility of the tax advisor, and the recipient of the service accepts that on this basis the tax advisor is completely released from professional responsibility.

Article 32.

(Indemnity)

- (1) The total compensation for damages for professional liability of a tax advisor is in any case limited to the total amount of coverage under professional liability insurance, but not greater than the amount of compensation that the recipient of the service paid within the due date for the provided service or part of the tax consulting services, and which services are directly related to the cause of the harmful event.
- (2) The statute of limitations for damages from paragraph (1) of this article begins after the expiration of one (1) year from the day when the harmful event occurred.



CHAPTER VIII – FORCE MAJEURE

Article 33.

(Force majeure)

- (1) The occurrence of an event that is beyond the control of the contracting parties and which it is considered that neither contracting party could have reasonably foreseen is considered force majeure, including but not limited to: fire, flood, natural disaster, rebellion, strike, civil unrest, disruption of transportation or other infrastructure, war, armed conflict, terrorist attack, epidemic, pandemic, chemical or nuclear contamination or other unpreventable cause.
- (2) The other contracting party shall be notified of the event referred to in paragraph (1) of this Article without delay, and no later than three (3) days from the date of occurrence of such event.

Article 34.

(Responsibilities)

- (1) The contracting parties are not responsible for delays, omissions, lack of cooperation or other contractual obligations caused by force majeure.
- (2) The rights and obligations of the contracting parties are suspended and postponed until the circumstances for the continuation of business cooperation are created, except in the case of mutual termination or cancellation of the contract.

CHAPTER IX – COMPLETION, TERMINATION AND CANCELLATION OF THE CONTRACT

Article 35.

(Completion of contract)

- (1) The contract is considered fulfilled on the day when the fee for tax consulting services is paid.
- (2) In the case where it is agreed that tax consulting services are paid for by an advance payment, the contract is considered fulfilled on the day the service is provided.
- (3) In the case where it is agreed that tax consulting services are partially paid for by an advance payment, the contract is considered fulfilled on the day when the total fee is paid.
- (4) In the case where it is agreed that tax consulting services are paid for by paying a flat fee, the contract is considered fulfilled on the day when the last agreed flat fee is paid.

Article 36.

(Agreeable termination of the contract)

The contract is considered terminated by agreement on the day of concluding a new contract or on the day when the contracting parties signed a declaration of will to terminate the contract.

Article 37

(Cancellation of contract)

- (1) The contract is considered canceled after the expiration of the period of thirty (30) days from the day when the contracting party received the cancellation of the contract in writing.
- (2) In the event that the reasons for the cancellation of the contract are stated in the contract cancellation, and that the reasons relate to the fulfillment of the obligations under the contract, the other party has the option to remedy the omissions in the performance of the obligations under the contract within the period referred to in paragraph (1) of this article.
- (3) Tax advisor has the right to cancel the contract without the notice period referred to in paragraph (1) of this article in the event of:

- a) when the competent authority passes legal or other regulations on the basis of which the implementation of the contract or any of its parts would be in conflict with the principles from Article 5, paragraph (4) of the General Terms and Conditions of Business
 - b) changed circumstances of the recipient services, which circumstances would affect the impossibility of fulfilling the contract or any of its parts, including a change of ownership and/or management at the recipient of the service.
- (4) In the case of cancellation of the contract referred to in this article, the recipient of the service is obliged to pay compensation, in accordance with the terms of the contract, for the tax consulting services provided up to the effective date of the contract cancellation.

CHAPTER X – FINAL PROVISIONS

Article 38

(Acceptance of General Terms and Conditions)

- (1) By concluding a contract on the provision of tax consulting services, the recipient of the service confirms that he agrees with the General Terms and Conditions of Business and that he accepts them in their entirety.
- (2) In the event that tax consulting services are provided without concluding a contract in written form, the recipient of the service, by requesting the service in any form, confirms that he agrees with the General Terms and Conditions of Business and that he accepts them in their entirety.

Article 39.

(Meaning)

- (1) Tax regulations include legal and by-laws that prescribe direct and indirect taxes and secondary tax payments or regulate the payment of tax obligations and secondary tax payments, as well as all other legal and by-laws for which the tax authority is responsible for inspection.
- (2) The tax authority is the authority competent for the implementation of the regulations governing the tax and customs rights of Bosnia and Herzegovina, which include the tax rights of the Republic of Srpska, the Federation of Bosnia and Herzegovina and the Brčko District of BiH. (3) Tax procedure is a procedure conducted by a tax or other authority, in accordance with the competences from tax regulations.

Article 40.

(Entry into force)

The General Terms and Conditions of Business shall enter into force on the day of their adoption.

Number 01-01/23

In Banja Luka, July 3, 2023.

