

## PART E – ADDITIONAL GENERAL CONDITIONS FOR THE SPECIFIC JURISDICTION NL

### 1 General

- 1.1 These general conditions for the specific jurisdiction apply, in addition to Part A and any other agreed parts of these general purchase conditions, to all offers and orders for the supply to, construction and/or performance of goods, works, services and/or a combination thereof by Vendor to Liquin and to all agreements entered into with Liquin in this regard.

### 2 Wage payment and taxes

- 2.1 In relation to works and services executed the following applies. In the event the Vendor holds a blocked account (*G-rekening*) as referred to in the Dutch Collection of State Taxes Act 1990, Liquin is at all times entitled to pay a maximum of 50% of the amount invoiced by the Vendor, plus the VAT related thereto as specified on such invoice, by payment on the blocked account of the Vendor. The Vendor shall only use the amounts paid by Liquin on its blocked account for payment of wage taxes, VAT, national insurance contributions, employee insurance contributions and health care insurance contributions. Payment will be made in accordance with the conditions and requirements laid down in the Dutch Implementing Regulations for the liability of hired employees, subcontractors and principals 2004. The Vendor shall provide Liquin with a copy of the G-Account Agreement which the Vendor concluded with the Tax Collector and a commercial bank in accordance with the applicable regulations. If the Vendor does not hold a blocked account yet, it shall open such account upon first request of Liquin.
- 2.2 As an alternative to article 2.1, Liquin is at all times entitled to pay a maximum of 50% of the amount invoiced by the Vendor, plus the VAT related thereto as specified on such invoice, by direct payment to the tax authorities.
- 2.3 Liquin is free in its choice between payment on the blocked account and the direct payment to the tax authorities. In both cases, no interest shall be due by Liquin. Liquin shall be deemed to be discharged from the respective part of its payment obligation by payment on the blocked account or to the tax authorities.
- 2.4 The Vendor shall furnish Liquin with copies of all documentation necessary for identification of the Vendor's personnel and (the personnel of) any of the third parties engaged to the site works or services, as referred to in the applicable tax and social security laws and any statutes or regulations replacing them, among which (but not limited to) copies of identity papers, residence and work permits (if applicable), information on wages, and tax and social security registration numbers.
- 2.5 The Vendor shall furnish Liquin quarterly with an audit report by an independent qualified party which shows that the Vendor has timely and completely paid the

wage taxes, VAT, national insurance contributions, employee insurance contributions and health care insurance contributions due in connection with the execution of the agreement.

- 2.6 Should the Vendor fail to comply with the obligations as laid down in this article, Liquin is entitled to suspend all payments to the Vendor until the Vendor has fully complied with these obligations. No interest shall be due in that respect.
- 2.7 Notwithstanding the provisions of this article, no amount for VAT will be paid to the G-account or by direct payment to the tax authorities insofar as the reverse charge system (*verleggingsregeling*) is applicable.