

General Terms and Conditions of Assignment for Law Firms

§ 1 Scope of application

1. These General Terms and Conditions apply to contracts between the Contractor and the Client, unless otherwise expressly agreed in writing or prescribed by law.
2. The scope of application extends - subject to effective inclusion - both to already existing and to all future legal relationships between the contractor and the client, in particular also in the case of a change or extension of an existing order.
3. If, in individual cases, persons other than the Client fall within the scope of protection of the contractual relationship or if contractual relationships are established in any other way between the Contractor and such third parties, the provisions of this GCU shall also apply to such third parties.
4. The client's terms and conditions shall only apply if this has been expressly agreed in writing.

§ 2 Scope and execution of the order

1. The order placed shall be decisive for the scope of the services to be provided by the contractor. The order shall be executed in accordance with the principles of proper professional practice. The subject of the order is only the agreed performance, not a specific economic success.
2. The examination of the correctness, completeness and regularity of the documents, information and figures provided by the client, in particular the bookkeeping and balance sheet, is only part of the contract if this has been agreed in writing. The Contractor is entitled to take the facts stated by the Customer, in particular figures, as the basis for the correctness of the information and figures. However, he is obliged to point out any obvious inaccuracies that have been established. The Contractor is also obliged to provide the Customer with the necessary information, to provide information on the status of the matter on request and to give an account.
3. The consideration of foreign law requires - except in the case of business audits - an express written agreement.
4. If the legal situation changes after the final professional statement has been made, the contractor is not obliged to inform the client of changes or the consequences thereof.
5. The order does not constitute a power of attorney for representation before authorities, courts and other bodies. Such a power of attorney must be issued separately. If, due to the absence of the Customer, it is not possible to agree on the lodging of appeals or legal remedies, the Contractor shall be entitled and obliged to act in due time in case of doubt.
6. The following special provisions shall apply additionally to audit activities:
 - (a) The contract shall not, unless it is intended to do so, extend to checking whether the provisions of tax law or special regulations, such as those relating to price, restriction of competition or management law, have been observed; the same shall apply to determining whether subsidies, allowances or other benefits may be claimed. The performance of a contract shall only include audit activities specifically aimed at detecting book falsifications and other irregularities if the performance of audits gives rise to such activities or if this has been expressly agreed in writing.
 - b) The provisions of § 2 no. 2 sentence 1 and sentence 2 do not apply to audit engagements.
 - (c) Any subsequent amendment or abridgment of the financial statements or management report audited by the Contractor and certified by an auditor's certificate shall require the Contractor's written consent, even if they are not published. If the consultant has not issued an audit opinion, any reference to the audit carried out by him in the management report or in any other place intended for the public shall be permissible only with the written consent of the consultant and with the wording approved by him.
 - d) If the contractor revokes the audit certificate, the audit certificate may not be used further. If the contracting authority has already used the audit opinion, it shall, at the request of the consultant, announce its revocation.

§ 3 Obligation of secrecy; data protection

1. The Contractor and also its employees are obliged by law to maintain secrecy about all facts which come to their knowledge in connection with the execution of the order, unless the Client releases the Contractor from this obligation in writing. The obligation to maintain secrecy shall continue to apply after the termination of the contractual relationship.
2. The obligation of secrecy does not apply if the disclosure is necessary to protect the legitimate interests of the contractor or if the contractor is obliged to inform and cooperate according to the insurance conditions of his professional liability insurance.
3. Legal rights to refuse to give information and testimony remain unaffected.

4. The contractor may only hand over reports, expert opinions and other written statements on the results of his work to third parties with the consent of the client.

5. There is no obligation of secrecy insofar as this is necessary to carry out a certification audit in the Contractor's office and the persons commissioned have themselves been instructed about the obligation of secrecy.

Within the scope of the contractual relationship, the Contractor is entitled to collect personal data of the Customer in compliance with the statutory data protection regulations and to process them electronically or transfer them to a service computer centre for data processing.

7. The contractor must observe the obligation of confidentiality when sending or transmitting all documents on paper, by fax or in electronic form. For its part, the Customer shall ensure that it, as recipient, also observes all security measures so that the papers or files forwarded to it are only received by the authorities responsible for this. If special precautions are to be taken that go beyond the normal extent, an express written agreement must be made in this respect.

§ 4 Communication

1. The address and communication data provided by the client at the beginning of the mandate shall be deemed to be correct until the client has made changes. The Contractor must be informed of any changes without delay, as well as of any absences during which the Client cannot be reached. Insofar as the Contractor sends documents to the specified address, he thus complies with his duty to inform.
2. If the Client provides e-mail addresses and/or fax numbers as address data at the beginning of the mandate, the Contractor may, until expressly revoked, also send information via these means of communication to the Client's address data provided, unless the Client expressly objects to this method of transmission.
3. If the customer provides an e-mail address, he expressly agrees that messages may also be sent to him unencrypted. If an encrypted transmission of e-mails is to take place, a written agreement in accordance with § 3 no. 7 sentence 3 is required.
4. § 4 No. 2 and No. 3 shall apply mutatis mutandis to other electronic communication methods and media, insofar as the customer expressly or impliedly agrees to their use.
5. The client is expressly informed that confidentiality cannot be guaranteed when using fax and electronic media (e-mail, SMS etc.).

§ 5 Liability; Limitation of liability

1. The contractor is liable for his own fault as well as for the fault of his vicarious agents.
2. In the absence of a separate written agreement, the claim of the customer against the contractor for compensation for damage caused by simple negligence pursuant to § 5 No. 1 shall be limited to € 10,000,000.00 (in words: ten million euros). This limitation of liability expressly excludes liability claims for damages caused intentionally or by gross negligence as well as for damages resulting from injury to life, body or health.
3. The client is expressly advised of the possibility of having the risk typical of the contract, which exceeds the amount specified in § 5 No. 2, separately insured at his own expense or of requesting the contractor to increase the liability amount at any time by taking out appropriate insurance at the client's expense.

§ 6 Limitation period

1. Insofar as a claim for damages on the part of the client is not subject to a shorter limitation period by law, it shall become time-barred
 - (a) within three years from the time when the claim arose and the contracting authority learns or should learn, without gross negligence, of the circumstances giving rise to the claim and of the identity of the debtor; and
 - (b) without regard to knowledge or grossly negligent lack of knowledge, within six years of termination of the contract.
2. Expressly excluded from the provisions of § 6 No. 1 are liability claims for damage caused intentionally or by gross negligence and for damage resulting from injury to life, limb or health.

§ 7 Participation of third parties

1. The contractor is entitled to use employees, expert third parties and data processing companies to carry out the order and also to appoint a data protection officer in accordance with the Federal Data Protection Act, provided that these persons also undertake to maintain secrecy in accordance with § 3.
2. The contractor is entitled to allow general representatives as well as clerical staff or practice trustees to inspect the files in accordance with the relevant legal regulations in the event of their appointment.

§ 8 Removal of defects

1. The client has a claim against the contractor for the removal of any defects. The contractor must be given the opportunity to rectify the defects in accordance with the statutory provisions.
2. If the contractor does not remedy the defects claimed within a reasonable period of time or refuses to remedy the defects, the client may have the defects remedied by another contractor at the contractor's expense.
3. Obvious inaccuracies (e.g. spelling mistakes, arithmetical errors) can be corrected by the contractor at any time, also towards third parties. Other defects may be corrected by the Contractor vis-à-vis third parties with the consent of the Customer. Consent shall not be required if justified interests of the Contractor take precedence over the interests of the Customer.

§ 9 Obligations of the client

1. The client is obliged to cooperate to the extent necessary for the proper completion of the order. In particular, he must provide the contractor, without being requested to do so, with all documents necessary for the execution of the order in full and in good time so that the contractor has a reasonable processing time. The same applies to the notification of all processes and circumstances which may be of importance for the execution of the order. The client is obliged to take note of all written and verbal communications of the contractor and to consult him in case of doubt.
2. The client must refrain from doing anything that could impair the independence of the contractor or his vicarious agents.
3. The client undertakes to pass on the contractor's work results only with the contractor's written consent, unless the content of the order already indicates consent to pass them on to a specific third party.
4. If the contractor uses data processing programs at the customer's premises, the customer is obliged to comply with the contractor's instructions on the installation and use of the programs. Furthermore, the Customer is obliged and entitled to copy the programs only to the extent prescribed by the Contractor. The client may not distribute the programs. The contractor remains the owner of the rights of use. The Customer shall refrain from doing anything that would prevent the exercise of the rights of use of the programs by the Contractor.

§ 10 Right of termination in case of failure to cooperate or default of acceptance by the customer

If the Client fails to provide the cooperation incumbent upon him in accordance with § 9 or if he is in default with the acceptance of the service offered by the Contractor, the Contractor may terminate the contract without notice in accordance with § 14 No. 2 Sentence 2 and No. 3, provided that he has previously set the Client a reasonable deadline for the performance of the cooperation or acceptance of the service and has pointed out the possibility of termination without notice after the deadline has expired without success. The Contractor's claim for compensation for the additional expenses incurred by him as a result of the Client's failure to cooperate or default, as well as the damage caused, shall remain unaffected, even if the Contractor does not exercise the right of termination.

§ 11 Remuneration; advance payment; offsetting

1. The remuneration (fees and reimbursement of expenses) of the contractor for his professional activity shall be determined in accordance with the statutory remuneration regulations applicable to the respective activity, unless a separate remuneration agreement is concluded.
2. The contractor is entitled to demand a reasonable advance on his remuneration. If the requested advance payment is not paid, the contractor may, after giving timely, prior notice, suspend his further activities for the client until the advance payment is received.
3. A set-off against a claim for remuneration of the contractor is only permissible with undisputed or legally established claims. The prohibition of offsetting does not apply to counterclaims from the same contractual relationship, in particular to claims for the removal of defects within the meaning of § 8.

§ 12 Storage, surrender and retention of reference files, work results and documents

1. The contractor must keep the files for the legally prescribed period. However, this obligation shall lapse before the end of the statutory period if the Contractor has requested the Client in writing to take receipt of the reference files and the Client has not complied with this request within six months of receipt.
2. At the request of the client, the contractor must hand over the files within a reasonable period of time. The contractor is entitled to make and retain copies or photocopies of documents which he returns to the client.
3. Manual files within the meaning of this provision shall include all documents which the Contractor has received from or on behalf of the Client in the course of his professional activities. However, this does not apply to correspondence between the contractor and the principal and to documents which the principal has already received

in original or copy, as well as to the contractor's working papers produced for internal purposes.

4. The contractor is entitled to refuse to hand over the files and the results of his work until he has been satisfied with his claims for remuneration and expenses from all work for the client. This shall not apply if the retention would be contrary to good faith under the circumstances, in particular if the amounts owed are relatively insignificant. The client is entitled to withhold a reasonable part of the remuneration until the defects notified by the client in good time have been remedied.

§ 13 Several contracting entities

1. Several clients are jointly and severally liable for all claims of the contractor within the legal relationship underlying the authorisation, these AAB and any remuneration agreement.
2. Several clients are joint creditors of the contractor.
3. The contractor may rely on the information and instructions of any one of several clients, unless one of them contradicts in text form. If the instructions of several clients contradict each other, the contractor may terminate the contract without notice in accordance with § 14 No. 2 Sentence 2 and No. 3 (important reason).

§ 14 Termination of the contract

1. The contract shall end upon fulfilment of the agreed services, expiry of the agreed term or termination. The contract does not end by death, by the occurrence of the legal incapacity of the client or, in the case of a company, by its dissolution.
2. The contract can be terminated extraordinarily by either contracting party for good cause in accordance with the statutory provisions. The termination must be made in text form. Insofar as this is to be deviated from in individual cases, a separate written agreement is required.
3. In the event of termination of the contract by the Contractor, in order to avoid loss of rights by the Client, those actions which are reasonable and cannot be postponed (e.g. request for an extension of the deadline in the event of imminent expiry of the deadline) must still be taken in any case. The Contractor is also entitled to remuneration for these actions and is liable in accordance with the provisions of § 5.
4. After termination of the contract, the Contractor is obliged to hand over to the Client the manual files in accordance with § 12 No. 3 and everything else which he receives or has received for the execution of the order and which he has obtained or has obtained from the business management. § 12 No. 4 applies accordingly.

§ 15 Applicable law; place of jurisdiction; dispute resolution

1. Only German law shall apply to the order, its execution and the claims resulting therefrom.
2. If the customer is a consumer and has his habitual residence outside Germany, the choice of law pursuant to § 15 No. 1 shall not result in the customer being deprived of the protection afforded to him by those provisions from which he may not deviate by agreement under the law of the country of his habitual residence.
3. The court of jurisdiction for actions against the contractor or against the customer due to obligations arising from the contractual relationship shall be determined according to the registered office of the contractor, if a specific branch of the contractor has been commissioned, according to the registered office of this branch, if (a) the domicile or place of business or habitual residence of the contracting authority is unknown at the time the action is brought; or (b) the customer is a merchant, a legal entity under public law or a special fund under public law and has its registered office in Germany; or (c) the customer is an entrepreneur and has his place of business outside Germany; or (d) the contracting entity is established outside a Member State of the European Union.
4. The contractor is not prepared to participate in dispute resolution proceedings before a consumer arbitration board within the meaning of the Consumer Dispute Resolution Act (VSBG).

§ 16 Effectiveness in case of partial invalidity; amendments and supplements

1. If individual provisions of these terms and conditions are or become invalid, the validity of the remaining provisions shall not be affected thereby. In place of the invalid provision, the valid provision shall be deemed agreed upon which comes closest to what the parties have economically aimed at.
2. Changes and additions to these terms and conditions of order must be made in writing. This also applies to the waiver of this written form requirement.