

Dear Client,

Thank you for your interest in RT Tax services! We will be happy to refund your income tax paid in New Zealand! Please read instructions below and start your refund procedure!

Please print the package and complete the forms:

Registration Form – complete in full, sign and date;

Refund Request – complete in full, sign and date;

Power of Attorney – complete in full, sign and date;

Agreement – complete in full, sign and date;

New Zealand Declarations (3 pages) – sign at „X“ marks;

To start your tax refund process we will also need:

Summary of Earnings or final pay-slips for each job;

The Summary of Earnings is an official government form you get from the Tax Authorities – Inland Revenue – at the end of the tax year. You should receive it by May and it contains the information on the total income and taxes paid.

The pay-slip is document which contains information about the income received and taxes paid and which is issued by the employer each time when paying your wages is called pay slip.

Copy of your passport, ID card or Visa.

IMPORTANT: If you don't have Summary of Earnings or the final pay-slip – No Problem! Submit your documents anyway! We will collect them for you!

SUBMIT ALL THE DOCUMENTS TO RT TAX!

- Send your documents by e-mail to doc@rttax.com
- Or mail to RT Tax office (please make copies for yourself):

RT Tax
Business Center - Kaap Noord
Asterweg 17A2
1031 HL Amsterdam, Netherlands

RELAX! YOUR JOB IS DONE! WE WILL DO THE REST!

After you send/submit all the required documents to RT Tax representative, you will get an e-mail informing about your refundable amount. (If you don't receive such an e-mail, please contact us at info@rttax.com, tel. +370-37-320391)

Later all your documents will be analyzed by RT Tax specialists and your tax refund declaration will be sent to Tax Authorities.

After your tax refund is received, RT Tax will send you an e-mail informing that your money has been transferred to your bank account.

IMPORTANT! In some cases Tax Authorities might send the tax repayment cheque directly to your home address or your foreign bank account. If this happens you must inform us about that by calling: +370 37 320391 or e-mailing at: info@rttax.com and pay service fees, which are stated on the service agreement.

Tax Refund PERIOD:

The refund period normally lasts 75 to 120 days from the date the documents reach RT Tax processing office in Lithuania.

NOTE: Under different circumstances the refund period may take longer or shorter time. This depends on Tax Authorities.

Service FEES:

RT Tax does not have any upfront or hidden fees. This means that the commission is charged only when the refund is received.

For New Zealand tax refunds our fee is 135 NZD or we charge 14 % from the refunded amount.

If you require the collection of the missing Summary of Earnings the additional fee of 45 NZD will apply.



Registration form

Tax Refund from New Zealand

USE ENGLISH LETTERS PLEASE!

First (Given) Name: _____

Middle Name: _____

Surname (Last Name): _____

Date of birth: 19__ / __ m / __ d Tel./Mob.: _____

E-mail address: _____

IRD Number: _____ New Zealand Visa Type: _____

Arrival date in New Zealand: 20__ y / __ m / __ d Departure date: 20__ y / __ m / __ d

If you plan to go to New Zealand again, please indicate future arrival date: 20__ y / __ m / __ d

Have you ever applied for TAX Refund in RT Tax, in another company or by yourself? Yes No

If "Yes" explain in details: _____

Your address while in the New Zealand: _____ Your address in your home country: _____

Employment Information

How many employers did you have: _____

You must list ALL THE EMPLOYERS. Failure to do so may cause problems to get your TAX Refund.

1. Company: _____

Address: _____

Tel/Fax: _____

E-mail: _____

2. Company: _____

Address: _____

Tel/Fax: _____

E-mail: _____

3. Company: _____

Address: _____

Tel/Fax: _____

E-mail: _____

4. Company: _____

Address: _____

Tel/Fax: _____

E-mail: _____

Client notes:

RT Tax notes:

Income:

Taxes paid:

By signing this form I declare that all the information, supplied by me on this form is correct and complete.

Signature: **X** _____

Date: **X** _____



Refund request form

IMPORTANT! In some cases Tax Authorities might send the tax repayment cheque directly to your home address. If this happens you must inform us about that by calling: +370 37 320391 or e-mailing at: info@rttax.com and pay service fees, which are stated on the service agreement.

YOUR POSTAL ADDRESS:

(PLEASE USE CAPITAL LETTERS)

_____ (NAME, MIDDLE NAME, SURNAME)

_____ (STREET, HOUSE NUMBER, FLAT OR ROOM NUMBER)

_____ (REGION, VILLAGE, TOWN OR CITY)

_____ (POST CODE AND COUNTRY)

Your bank information:

IMPORTANT:

- RT TAX WILL CHARGE 25 NZD FOR THE BANK TRANSFER. RT TAX IS NOT RESPONSIBLE FOR ANY FEES CHARGED BY THE CLIENT'S BANK.
- Please call or visit your bank before filling in this part. You can also attach a statement from your bank, showing the details of your account for international money transfer to your bank account.
- There will be an additional bank charge of 60 NZD, if the bank needs to repeat the transfer because of the incorrect or not full information provided.

BENEFICIARY BANK DETAILS

THE PERSONAL BANK ACCOUNT: _____

ACCOUNT HOLDER'S NAME: _____

BANK INFO: _____ (FULL BANK NAME; BRANCH NAME)

_____ (BANK SWIFT CODE / ROUTING NO)

_____ (BANK ADDRESS: CITY AND COUNTRY)

CORRESPONDENT/INTERMEDIARY BANK DETAILS

(Correspondent bank cannot be the same as beneficiary bank)

_____ (FULL BANK NAME)

_____ (BANK SWIFT CODE)

_____ (CORRESPONDENT BANK ACCOUNT NO)

_____ (BANK ADDRESS)

By signing this form I declare that all the information supplied by me on this form is correct and complete. I agree with all the terms and conditions pointed out on this form.

Signature: _____

Date: 20 __ / __ / __

I, the undersigned, date of birth....., IRD number, residing at(hereinafter referred to as the "Principal"), hereby grant a power of attorney to the company, Unidata, Ltd its officers and/or employees with its registered address at Laisves Al. 67, Kaunas, Lithuania (hereinafter referred to as the "Agent"), to sign, verify and file all the principal's income tax returns; examine and copy all the principal's tax returns and records; represent the principal before any New Zealand Tax Authority revenue agency or taxing body and, in general, exercise all powers with respect to tax matters which the principal could, if present and under no disability.

On the basis of this power of attorney Unidata, Ltd. its officers and/or employees are given the authority:

1. To act as an agent in dealing with the Principal's income tax return applications for the tax years 2007-2015.
2. To use own postal address on the Principal's tax returns and to receive all correspondence from the New Zealand Tax Authorities. To receive Personal Income Tax refund checks issued in Principal's name.
3. To request from the employer and to receive Principal's Summary of Earnings form to it's own address: Unidata, Ltd Laisves Al. 67, Kaunas, LT44304 LITHUANIA.

All rights, powers and authority of Unidata, Ltd its officers and / or employees to exercise the prerogatives granted herein shall commence and be in full force and effect and remain in full force and effect for a period of twenty four months of the date of its signing.

Signed this day of, 20..... .

Signature of the Principal:

POWER OF ATTORNEY

....., personal ID No / date of birth (the "Principal") hereby authorises UAB A & Z Group, company code 302522637, office address at Laisves Al. 67, Kaunas, Lithuania, its managers and/or employees (the "Agent")

to perform any and all actions required for the proper performance of the Agent's obligations under the Collection Agreement executed with the Principal, i.e. including, but not limited to:

- (i) to receive the cheques drawn for the benefit of the Principal and in the name of the Principal or in the name of the Agent (the "Cheques") from any persons;
- (ii) to collect the Cheques in the bank account of the Agent;
- (iii) to receive on behalf of the Principal amounts transferred by third parties;
- (iv) to transfer the amounts received after collection of Cheques or received directly from the third parties to the Principal by a bank transfer, by issuing a cheque or in any other way if its agreed by the Principal and the Agent;
- (v) from the amount to be transferred to the Principal to deduct the fee payable to the Agent under the Collection Agreement and the amount of service fee payable to Torus Solution NV, under the Services Agreement executed between the Principal and Torus Solution NV;
- (vi) to prepare, sign, submit and receive all and any documents related to the above mentioned assignments, and to perform all and any other actions in connection with the foregoing.

The Agent shall be entitled to delegate powers granted hereunder to any third person. This Power of Attorney shall be valid for 2 (two) years from its execution.

The Principal (signature): _____

Date: _____

Collection Agreement

Place:

Date:

This Collection Services Agreement (the "Agreement") is executed by and between:

(1) UAB A & Z Group, company code 302522637, Laisves Al. 67, Kaunas, Lithuania (the "Agent"), e-mail: info@chekis.com, and

(2), date of birth..... (the "Principal").

Hereinafter the Agent and the Principal together are referred to as the "Parties" and each separately as the "Party".

RECITALS

- (A) The Principal and Torus Solution NV have executed the Services Agreement, pursuant to which Torus Solution NV shall provide receivables administration services (the "Receivables") in accordance with the Services Agreement. Receivables will be refunded to the Principal in a form of cheque (cheques will be drawn in the name of the Principal or the Agent, who provides cheques collection and related services (the "Cheque"), as the nominee of the Principal) or by a direct bank transfer;
 - (B) The Parties wish to agree on the terms and conditions of the collection of the Cheque;
 - (C) For the purposes of implementation of this Agreement, the Agent will use the personal data, bank account details and other information of the Principal submitted to the Agent.
1. Subject matter
 - 1.1. In accordance with the terms and conditions set in this Agreement, the Agent shall provide to the Principal cheques collection and related services (the "Services") and the Principal shall accept and remunerate for such Services.
 2. Terms of Provision of Services
 - 2.1. The Parties agree that the Agent will act and shall be indicated in all related documents as the nominee to receive the Cheque and/or other kinds of payments on behalf of the Principal.
 - 2.2. Once the Cheque is received by the Agent, he will submit the cheque for collection to any bank selected by the Agent. The submission shall be made not later than within 15 (fifteen) days from the receipt of the Cheque or other receivables.
 - 2.3. The Cheque or other payments received shall be collected on the separate bank account of the Agent. The collected money and/or amounts received from the third parties shall be accounted separately from the funds of the Agent in a separate account. The Parties agree that these amounts are owned by the Principal and are held in the account of the Agent for the benefit of the Principal in accordance with this Agreement until the transfer of the amounts due to the Principal in accordance with this Agreement. These amounts shall not be considered as the income of or as otherwise owned by the Agent and, unless agreed otherwise, the Agent shall not be entitled to use the collected money for his own needs.
 - 2.4. If according to this agreement, the Principal does not provide required Principal's personal data including bank account information for completion of the Services within 1 (one) year from the date the Collection Agreement was signed, the Agent shall deduct its service fee and (if applicable) additional bank charges under Section 2.6(ii) and shall transfer the remaining amount(s) to Torus Solution NV bank account. This shall be treated as proper and full performance of the obligations of the Agent set in the Agreement and the Agent shall not be held liable for any further claims against the amounts concerned.
 - 2.5. The money received after collection of the Cheque or received directly from any third parties shall be refunded to the Principal after deduction of the Service Fee in accordance with Section 3.1, 3.2 hereof, and the service fee payable by the Principal to the Torus Solution NV under the Services Agreement and (if applicable) additional bank charges under Section 2.6(ii), by a bank transfer or by a bank cheque drawn in the name of the Principal or his/her nominee.
 - 2.6. The Agent shall bear the cost of one bank transfer. However, the Agent shall not be responsible for (i) any fees charged by the Principal's bank or intermediary bank; or (ii) for any additional bank charges if the bank needs to repeat the transfer because of the incorrect or incomplete information provided. Where the receivable amount is converted from one currency to another, it shall be calculated in accordance with the exchange rate applied by the respective bank valid on the day of conversion for the purposes of the bank transfer to be made to the Principal's bank account. The Agent shall bear the cost of the currency conversion.
 - 2.7. While providing the Services the Agent shall as necessary disclose that he is acting as the nominee of the Principal and the collection of the Cheque or other payments received and transfer of money is made in the name and on behalf of the Principal.
 3. The Services Fees
 - 3.1. **The fee for the Services (the "Service Fee") shall be a fixed amount of NZD 25 (twenty five) plus VAT (if applicable) for one transfer issued to the Principal in accordance with the terms and conditions of this Agreement.**
 - 3.2. The Service Fee shall be deducted from the amount received after collection of the Cheque or from the other payments received, prior to the transferring it to the Principal's bank account or issuing the cheque.
 4. Validity of the Agreement
 - 4.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement.
 - 4.2. The Agreement may be terminated by the mutual agreement of the Parties.
 - 4.3. The Principal shall have the right to unilaterally terminate the Agreement only prior to Torus Solution NV has started implementing agreed conditions described in the Services Agreement, by informing the Agent in accordance with Section 5.3 hereof. After Torus Solution NV activities has been started, the Agent will complete the provisions of the Services hereunder, to the extent possible, and shall have a right to make the deductions in accordance with Section 2.5 and (if applicable) Section 2.6 hereof.
 5. Miscellaneous
 - 5.1. This Agreement is executed in English. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent. All amendments to the Agreement shall be valid if they are in writing and signed by both Parties.
 - 5.2. The Agreement shall be governed by the Lithuanian law, and any dispute arising from or in connection with the Agreement shall be resolved by the court of the Republic of Lithuania.
 - 5.3. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax to the addresses of the Agent provided above, and to the addresses of the Principal provided by the Torus Solution NV under the Services Agreement.

Agent

Principal

- Complete this form to nominate someone (for example, a family member or company's staff member) to act on your behalf with Inland Revenue. This includes making enquiries, receiving your statements, refunds and other correspondence. Having a nominated person does not change your responsibilities. You are still responsible for your own tax affairs, so you need to make sure that any returns are filed and tax paid by the due date.
- Use the space available on the back of this form if you need to nominate more than one person.
- **For individuals**, a nominated person can only be chosen by the person whose account the nominated person will have authority.
- **For a non-individual**, a nominated person (for example, payroll clerk or office administrator) can only be set up by a company director, a trustee or estate administrator, or an executive officer.
- To protect your privacy and security we can only discuss your tax affairs and/or child support with you or the person you nominate to act on your behalf (your nominee).
- **Child support customers** By signing this form you are allowing the nominated persons(s) to have access to your child support information and to discuss your child support matters with us. Please note that it does not allow the nominated person to authorise forms on your behalf.
Please tick the circle if you want your nominee to receive your statements and correspondence.
Please send your completed form to Inland Revenue Child Support, Private Bag, (your local city).

Your first name(s) Your surname

Your IRD number Your phone number ()

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Your postal address
(We need this information to validate the nomination)

Non-individuals only

Organisation's name

Organisation's IRD number Nominator's position (eg director, shareholder)

Please provide details of the person who will act on your behalf

Your nominee's first name(s) Your nominee's surname

Your nominee's IRD number Your nominee's phone number ()

Your nominee's postal address

Position occupied – non-individuals (eg office administrator)

Show which accounts your nominee will act on your behalf for and how long they will act for

		Start date			End date		
		Day	Month	Year	Day	Month	Year
Please tick:	<input type="checkbox"/> Working for Families Tax Credits*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
• the appropriate circles	<input type="checkbox"/> Fringe benefit tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
• complete dates you want your nominee to act on your behalf by completing the start date and end date boxes.	<input type="checkbox"/> Goods and services tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
If you want them to act indefinitely leave the end date blank	<input type="checkbox"/> Income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
You can end a nominated person's authority at any time by phoning us on 0800 227 774 (individuals) or 0800 377 774 (business).	<input type="checkbox"/> PAYE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> Rebate claims	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> Student loan	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> KiwiSaver	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> Child Support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> Other <input type="text"/> (please specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Your signature / / Date

*Previously known as family assistance

12. Will you keep property in New Zealand (such as land, buildings or shares)? If "Yes" give details below.

Yes No (Tick one)

The address of any property

Street address or PO Box number

Town or city

Details of shares (attach a separate note if necessary)

What arrangements have you made for the shares and property?

13. Will you be keeping any New Zealand bank accounts open? If "Yes" attach details.

Yes No (Tick one)

14. Will you have any other income from New Zealand paid or credited to you after you leave? If "Yes" attach details.

Yes No (Tick one)

15. **Declaration**

*I will be away from New Zealand permanently or for more than 325 days and I will **not** have an enduring relationship with New Zealand after I leave. I understand that if I return to New Zealand my tax situation may be reviewed.*

Signature

/ /
Date

Privacy Act 1993

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer.

You must, by law, give us this information. Penalties may apply if you do not.

We may exchange information about you with the Ministry of Social Development, Ministry of Justice, Department of Labour, Ministry of Education, New Zealand Customs Service, Accident Compensation Corporation or their contracted agencies. Information may be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

Notes

A New Zealand tax resident is anyone who:

- is in New Zealand for more than 183 days in any 12 months, or
- has an "enduring relationship" with New Zealand.

A person becomes a non-resident if they:

- are away from New Zealand for more than 325 days in any 12 months, and
- don't have an "enduring relationship" with New Zealand.

An "enduring relationship" with New Zealand covers presence in New Zealand, accommodation, social and economic ties, employment or business, personal property, intentions, benefits and pensions. Our booklet *New Zealand tax residence (IR 292)* has more information.

OFFICE USE ONLY

- IRD number provided.
- Return completed and signed.
- Confirmation of earnings, PAYE and earners' account levy and residual claims levy attached.
- Refund application – people leaving New Zealand (IR 50) completed and signed.
- Student loan assessment calculation (SL 50) completed if needed.
- Person will be absent for more than 325 days.
- Departure date confirmed (tickets, or a travel agent's itinerary and proof of full payment, attached).
- Flight number:
Day Month Year
- FIRST checked – prior year ind/arrears/previous return filed/SL and CS details updated.
Checked by:
Day Month Year

(1) This Services Agreement (the "**Agreement**") is executed by and between: _____ Date: _____
 Torus Solution NV (dba RT Tax), company code 126057, represented by the person duly authorized under existing legislation (the "**Service Provider**"); and

(2) _____, date of birth _____ (the "**Client**").

Hereinafter the Service Provider and the Client together are referred to as the "**Parties**" and each separately as the "**Party**".

RECITALS

- (A) The Service Provider provides tax refund and related services and the Client wishes to recover the personal income tax paid due to work abroad or on other grounds.
 (B) The Parties wish to agree on the terms and conditions of tax refund.

1. Subject matter

- 1.1. In accordance with the terms and conditions set in this Agreement, the Service Provider shall provide to the Client tax refund and related services, i.e. shall draw up the documents necessary for the refund of the taxes paid by the Client in the United States of America, United Kingdom, Ireland, the Netherlands, Germany, Norway, Canada, New Zealand, Australia or other jurisdiction and shall present them to the corresponding tax authorities or other competent institutions (the "**Services**"), and the Client shall accept and remunerate for such Services.
- 1.2. By this Agreement the Client authorises the Service Provider to prepare, sign and file tax returns and to receive all correspondence, including tax refund cheques, from tax authorities. Service Provider will as necessary disclose that he is acting as the nominee of the Client and all the actions are made in the name and on behalf of the Client.
- 1.3. Taxes will be refunded to the Client by a bank transfer of the refunded amount to the bank account or by a bank cheque drawn in the name of the nominee indicated by the Client. The Tax Refund Cheque shall be collected and the tax refund amount shall be transferred to the Client by the Collection Services Provider in accordance with the terms and conditions set in the Collection Agreement executed between the Client and the Collection Services Provider.
- 1.4. The final amount of the taxes to be refunded shall be established by a competent institution of the foreign country. The amounts calculated by the Service Provider are for information purposes only and do not entitle the Client to claim the preliminarily calculated amount.

2. Terms of Provision of Services

- 2.1. The Service Provider hereby undertakes:
- 2.1.1. to provide the Client information on the documents that the Client needs to submit to the Service Provider for the purposes of filing for the tax refund;
 - 2.1.2. to collect, complete and sign all the required forms, requests and other related documents on behalf of the Client;
 - 2.1.3. to submit the required documents to the respective tax authorities or other competent institutions that are responsible for tax refunds;
 - 2.1.4. to inform the Client about the process of the tax refund and other related matters at the Client's request;
 - 2.1.5. to transfer the Tax Refund Cheque to the Collection Services Provider for collection under the Collection Agreement executed between the Client and the Collection Services Provider or to instruct the tax authority to transfer the tax refund amount to the Collection Services Provider for subsequent transfer of tax refund amount to the Client.
- 2.2. The Client hereby undertakes:
- 2.2.1. to provide to the Service Provider complete, true and accurate information and documents (originals and copies) required for the completion of the tax refund. The Client is entitled to provide the information either by filling in paper forms provided by Services Provider or by filling in the online information form available at the Service Provider's internet site;
 - 2.2.2. to fill in and sign any forms and other documents required for the completion of the tax refund;
 - 2.2.3. to inform the Service Provider immediately and in all cases not later than within 5 (five) days, if the foreign tax or other authority transfers the refunded amount or a part thereof or sends the Tax Refund Cheque for the full refund amount or a part thereof directly to the Client;
 - 2.2.4. during the validity term of this Agreement to abstain from executing tax refund services agreements with other service providers;
 - 2.2.5. to inform the Service Provider of the new employment or self-employment in a foreign country;
 - 2.2.6. to inform the Service Provider of any changes in the Client's contact details or about any other changes that may have impact to the tax refund. The information can be updated on the internet site of the Service Provider or e-mailed;
 - 2.2.7. to pay the Service Provider the Service Fee as set out in Section 3 hereof.

3. The Services Fees

- 3.1. The fee for the Services (the "**Service Fee**") for refunding taxes for each tax year shall be:
- 3.1.1. For the "REGULAR" USA tax refund (Federal and State), if the tax refund amount is between USD 0-200, the service fee shall be USD 50; USD 201-600, the service fee shall be USD 70; USD 601-800, the service fee shall be USD 80; USD 801 and more, the service fee shall be 10% from the refunded amount.
 - 3.1.2. Additional Fees applies for the "Fast"- 33 USD and for the "Express"- 99 USD USA tax refund. "Fast" and "Express" is available for Federal and State tax refund only.
 - 3.1.3. USA tax refund (Social Security and Medicare): the service fee shall be 10% from the refunded amount, with a fixed minimum of USD 80;
 - 3.1.4. United Kingdom, if the tax refund amount is between GBP 0-100, the service fee shall be GBP 35; GBP 101-200, the service fee shall be GBP 50; GBP 201-600, the service fee shall be GBP 55; GBP 601 and more, the service fee shall be 11% from the refunded amount.
 - 3.1.5. Ireland: the service fee shall be 11% from the refunded amount with a fixed minimum of 60 EUR;
 - 3.1.6. Ireland tax refund (Universal Social Charge (USC)): the service fee shall be 11% from the refunded amount with a fixed minimum of 60 EUR;
 - 3.1.7. Norway: the service fee shall be 14% from the refunded amount, with a fixed minimum of EUR 80;
 - 3.1.8. The Netherlands: the service fee shall be 11% from the refunded amount with a fixed minimum of EUR 49;
 - 3.1.9. Germany: the service fee shall be 14% from the refunded amount with a fixed minimum of EUR 50;
 - 3.1.10. Canada: the service fee shall be 11% from the refunded amount, with a fixed minimum of 70 CAD;
 - 3.1.11. New Zealand: the service fee shall be 14% from the refunded amount, with a fixed minimum of 135 NZD;
 - 3.1.12. Australia: the service fee shall be 10% from the refunded amount, with a fixed minimum of 105 AUD;
- 3.2. The additional fee for the retrieval of the lost or missing documents shall be for W2 (USA) – USD 15, P-45/P-60 (United Kingdom) – GBP 15, P-60 (Ireland) – EUR 17, T-4 (Canada) – CAD 15, CAD, RF-1015B (Norway) – EUR 17, "Jaaropgaaft" form (the Netherlands) – EUR 15, "Lohnsteuerkarte" (Germany) – EUR 15, "Summary of Earnings" (New Zealand) – 45 NZD, "Payment Summary" PAYG form (Australia) – AUD 30.
- 3.3. The Client shall also compensate the fees and costs incurred by the Service Provider in the tax refund process that could not be foreseen at the moment of the execution of this Agreement as listed in the pricelist of the Service Provider.
- 3.4. The amount of the payable VAT (if applicable) shall be added to all amounts indicated in Sections 3.1-3.3 hereof. The fees established in Sections 3.1-3.2 may be changed by the Service Provider unilaterally and shall be applicable to any request of the Client to provide the Services submitted after the Client has received notice on the change of fees.
- 3.5. The Service Fee shall be deducted from the amount received after the tax refund prior to the transferring it to the Client's account.

4. Liability

- 4.1. If the Client terminates the Agreement for the other reasons than failure by the Service Provider to perform its obligations after the filing for the tax refund is done or in case of breach of obligations set out in Section 2.2.4 hereof, the Client shall pay the fine of USD 100 and shall cover all expenses of the Service Provider incurred due to the termination of the Agreement, not covered by the fine.
- 4.2. The Service Provider shall not be liable for: the delays in refunding taxes if the delay is caused by the foreign tax or other competent institutions; the failure to refund taxes, for the tax liability or for any other negative consequences, which occurred due to false, inaccurate or incomplete information provided by the Client or due to Client's prior financial commitments to any foreign tax or other institutions; the negative consequences incurred by the Client due to the changes in the applicable laws, rules, regulations or procedures applicable for the tax refund; additional bank charges, if the bank needs to repeat the transfer because of the incorrect or not full information provided; and any fees charged by the Client's or intermediary bank.

5. Validity of the Agreement

- 5.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement. The Agreement may be terminated by the mutual agreement of the Parties. The Client shall have the right to unilaterally terminate the Agreement prior to the filing for tax refund by informing the Service Provider in accordance with Section 6.1 hereof.

6. Miscellaneous

- 6.1. All additions, amendments and annexes to the Agreement shall be valid if they are executed in writing and signed by both Parties without prejudice to Sections 3.1-3.4 hereof. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent. The disputes arising between the Parties regarding this Agreement or during the performance of this Agreement are settled by way of negotiations. In case of failure to come to an agreement, the disputes shall be finally settled by the competent court. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax.

Client _____