

**General Terms and Conditions (GTC) of
EFZ Recht & Steuern Lukas Strittmatter,
valid from 1 January 2023**

1. Integral component:

The GTC are an integral component of the contractual relationship. Deviations are only valid if they have been confirmed by us in writing.

2. Establishment of the contractual relationship:

The contractual relationship is generally established by signing the power of attorney, handing over the documents or verbally issuing an order.

3. Withdrawal from the contract by revocation or termination:

Both parties have the right to withdraw from the contract at any time. Withdrawal on your part obliges you to pay any costs already incurred, such as for work and any expenses (telephone, photocopies, etc.). Termination at an improper time may be subject to further consequences.

4. Services and warranty:

We process your enquiry to the best of our knowledge (best practice) and comprehensively, taking into account the latest case law and literature. The procedure includes the preparation of your tax return, your bookkeeping and – in the field of law – an assessment of the legal situation, advice on how to proceed, and the assertion of your claims, provided that this is legally possible and would not appear to be futile.

5. Payment terms, advance on costs, late payment, loyalty discount:

The 'Conditions for Private Individuals' and the 'Conditions for Companies' are integral components of these GTC.

We accept **cash** and **payment by debit/credit card** (currently accepted cards are always displayed on the website www.efz.ch).

Before commencing our work, we usually require a reasonable **advance on costs**, which can be paid in cash or by debit/credit card.

You will receive the final fee statement upon completion of the mandate.

Our **QR invoices** are due for payment within 10 days. In the event of late payment, we charge a flat-rate reminder fee of CHF 50.00 excluding VAT.

We reserve the right to take legal debt collection measures for unpaid invoices and fees. We reward loyal customers with a **loyalty discount**.

6. Data privacy and security:

We guarantee data privacy at all times, whether data is shared verbally or in writing. However, we would like to point out that electronic communications (e.g. by email) may still be visible to others.

No one who is not authorised to do so can access our (and thus your) data from the outside, not even government authorities. See 'Privacy' on www.efz.ch.

7. Reference to power of attorney:

Further terms and conditions, such as the scope of the mandate or the obligation to retain files, can be found in the written power of attorney. Together with the GTC, it forms an integral component of the mandate, which is why reference is being made to it.

8. Documents:

It is mandatory that you provide us with your documents by e-mail, by invitation link to your electronic folder, by other electronic means or by post. We deliver the result to you in the same way or we submit the tax return electronically, if desired. Personal delivery incurs additional costs according to the time required, including any outward and return journeys.

9. Place of jurisdiction and applicable law:

The sole place of jurisdiction is Zurich. Swiss law applies exclusively.

10. Only the latest version is valid:

The latest version of the GTC is always available on the website at www.efz.ch.