

Office complaints procedure Tax – Baker & McKenzie Amsterdam N.V.

Article 1 - Definitions of terms

In this office complaints procedure, the following terms shall be understood:

1. Complaint: any written expression of dissatisfaction by or on behalf of the client towards the tax advisor or the person(s) working under the responsibility of the tax advisor with respect to the conclusion and performance of a service contract (*overeenkomst van opdracht*), the quality of the services or the amount of the fee settlement;
2. Complainant: the client or the client's representative who files a complaint;
3. Tax advisor: any tax advisor affiliated with Baker McKenzie Amsterdam; and
4. Complaints officer: the person appointed by the board of Baker McKenzie Amsterdam to handle complaints.

Article 2 - Scope

1. This office complaints procedure applies to all service agreements (regarding tax services) between Baker McKenzie and the client.
2. Baker McKenzie tax advisor must ensure that complaints are handled in accordance with the office complaints procedure.

Article 3 - Purposes

This office complaints procedure serves the following purposes:

1. to establish a procedure for the constructive resolution of client complaints within a reasonable time;
2. to establish a procedure for determining the causes of client complaints;
3. to maintain and improve existing relationships by addressing complaints appropriately;
4. training staff to respond to complaints in a client-centered manner; and
5. improving the quality of services through complaint handling and analysis.

Article 4 - Information at the commencement of services

1. This office complaints procedure is publicly available on the Baker McKenzie website.
2. Prior to entering the services agreement, the tax advisor shall inform the client that the Firm has an office complaints procedure that applies to the services.
3. Complaints referred to in Article 1 of this office complaints procedure which could not be settled after being processed, can be filed to the Dutch Association of Tax Advisers (*Nederlandse Orde van Belastingadviseurs*, NOB).

Article 5 - Submitting a complaint

1. The complainant can file a complaint within a reasonable time after the events to which the complaint relates have occurred.
2. When filing a complaint, the complainant is expected to provide the following information:
 - (a) the name of the client;
 - (b) the name of the tax advisor to whom the complaint relates;
 - (c) a description of the acts or omission of the tax advisor which have led to the filing of the complaint; and
 - (d) the date on which the complaint is filed by the complainant.
3. The complainant can file a complaint by:
 - (a) sending an email to Amsterdam.InfoMailbox@bakermckenzie.com; or
 - (b) sending a letter to P.O. Box 2720, ATTN: Complaints Officer, 1000 CS Amsterdam, The Netherlands.

Article 6 - Internal administrative requirements

1. If a client approaches the Firm with a complaint, the client will be directed to the complaints officer.
2. The complaints officer will inform the person to whom the complaint relates of the filing of the complaint, and gives the complainant and the person to whom the complaint relates the opportunity to explain their views in relation to the complaint.
3. The person to whom the complaint relates will attempt to work with the client to find a solution, possibly with the assistance of the complaints officer.
4. The complaints officer must settle the complaint within four weeks of receipt of the complaint, or notify the client of any deviation from this time limit, stating the reasons and the period within which the complaint will be settled.
5. The complaints officer must inform the complainant and the person to whom the complaint relates in writing of his or her judgement on the merits of the complaint, supplemented with recommendations, if any.
6. When the complaint has been settled to the satisfaction of all parties, the complainant, the complaints officer and the person to whom the complaint relates will sign the judgement on the validity of the complaint.

Article 7 - Confidentiality and free handling of complaints

1. The complaints officer and the person to whom the complaint relates shall retain confidentiality in handling of the complaint.
2. The complainant shall not be charged a fee for processing the complaint.

Article 8 - Responsibilities

1. The complaints officer is responsible for the timely resolution of the complaint.
2. The person to whom the complaint relates shall keep the complaints officer informed of all contacts with the complainant and a possible resolution.
3. The complaints officer must keep the complainant informed of the resolution of the complaint.
4. The complaints officer must keep the complaint file up to date.

Article 9 - Recording complaints

1. The complaints officer shall record the complaint and the subject matter of the complaint.
2. A complaint may be filed on more than one subject.
3. The complaints officer must report regularly, at least once a year, on the handling of complaints and make recommendations to prevent new complaints and to improve procedures.
4. The reports and recommendations must be discussed at least once a year in the board meeting with the complaints officer and the compliance director and submitted for resolution.