General terms and conditions for German tax advisors *(Steuerberater, Steuerbevollmächtigte)* and professional-practice companies *(Berufsausübungsgesellschaften)* providing tax advice

as of January 2025

These "general terms and conditions" shall govern contracts[1] between German qualified tax advisors *(Steuerberater, Steuerbevollmächtigte)* as well as professional-practice companies *(Berufsausübungsgesellschaften)* providing tax advice (hereinafter collectively referred to as the **'Tax Advisors',** and each of them a **'Tax Advisor'**) and their clients *(Auftraggeber)*, unless otherwise expressly agreed in text form *(Textform)* or mandatory by law.

1. **Scope and execution of the engagement**
   (1) The scope of the services to be rendered by the Tax Advisor shall be governed by the specific engagement. The engagement shall be executed in accordance with the principles of proper professional practice and in compliance with the relevant rules of professional conduct and professional obligations (cf. German Act Regulating the Profession of Tax Advisors *[Steuerberatungsgesetz – StBerG]* [hereinafter **"StBerG"**], German Professional Code of Conduct for Tax Advisors *[Berufsordnung der Steuerberater – BOStB]*).
   (2) Foreign law shall only be taken into account if this has been expressly agreed in text form.
   (3) In the event that the legal position changes after a matter has been conclusively completed, the following applies: unless expressly agreed otherwise in text form, the Tax Advisor shall not be under any obligation to alert the client to such change or the resulting implications.
   (4) The review of the documents and figures provided to the Tax Advisor, in particular the accounts and balance sheet, with regard to accuracy, completeness and conformity with applicable rules shall not form part of the engagement unless otherwise expressly agreed in text form. The Tax Advisor will assume that the information provided by the client, in particular the figures, is correct and will use it as a basis for their work. To the extent that they detect any evident inaccuracies, the Tax Advisor will point them out to the client.
   (5) The engagement shall not be deemed to constitute an authorization to represent the client before public authorities, courts or other bodies. Such authorization would need to be granted separately. Where, owing to the client's absence, it proves impossible to coordinate with them as to the filing of legal remedies, the Tax Advisor shall be deemed, in case of doubt, to be authorized to take action with a view to meeting a deadline.
2. **Duty of confidentiality**
   (1) In accordance with the law, the Tax Advisor shall be under a duty to maintain confidentiality with regard to all facts that have come to their attention in connection with the execution of the engagement unless the client releases them from this duty. The duty of confidentiality shall continue even beyond termination of the engagement relationship. The duty of confidentiality shall apply, to the same extent, to the Tax Advisor's staff.
   (2) The duty of confidentiality shall not apply to the extent that a disclosure is necessary in order to protect the Tax Advisor's legitimate interests. Furthermore, the Tax Advisor is hereby released from the duty of confidentiality to the extent that, under the terms and conditions of their professional liability insurance, they have a duty to provide information and cooperate.
   (3) The foregoing shall not affect any statutory rights to refuse to provide information or to refuse to testify, *inter alia* under sect. 102 German General Tax Code *(Abgabenordnung – AO)*, sect. 53 German Code of Criminal Procedure *(Strafprozessordnung – StPO)* and sect. 383 German Code of Civil Procedure *(Zivilprozessordnung – ZPO)*.
   (4) The Tax Advisor is hereby released from the duty of confidentiality to the extent that (i) this is necessary for purposes of appointing a general representative (sect. 69 StBerG) or of carrying out a certification audit in the Tax Advisor's firm and (ii) the individuals who are acting in this regard, for their part, have been instructed as to their duty of confidentiality. The client hereby agrees that the general representative or the person carrying out the certification/audit may inspect the client file which was created and is being maintained by the Tax Advisor.
3. **Involvement of third parties**
   The Tax Advisor shall be entitled to involve staff and, subject to the prerequisites of sect. 62a StBerG, also external service providers (in particular data-processing companies) for purposes of carrying out the engagement. The bringing-in of third-party experts (e.g. other Tax Advisors, auditors, German qualified attorneys *[Rechtsanwälte]*) for purposes of working on the engagement shall require consent and instruction on the part of the client. Without having been instructed by the client, the Tax Advisor shall be neither entitled nor obliged to bring in such third parties.
4. **Electronic communication, data protection**[2]
   (1) In the context of the engagements, the Tax Advisor shall be entitled to electronically collect personal data of the client and to process such data in an automated file or to transmit such data to a service computer center for further processing of the data related to the engagement.
   (2) In order to satisfy their obligations under the EU General Data Protection Regulation (hereinafter **"GDPR"**) and the German Federal Data Protection Act *(Bundesdatenschutzgesetz – BDSG)*, the Tax Advisor shall be entitled to appoint a data-protection officer. Unless this data-protection officer is already subject to a duty of confidentiality under clause 2(1) sent. 3 above, the Tax Advisor shall ensure that the data-protection officer, upon taking up their activity, shall undertake to maintain data secrecy.
   (3) It is hereby pointed out to the client that using electronic means of communication (email, etc.) may entail risks for the confidentiality of the communication. In the knowledge thereof, the client hereby consents to the Tax Advisor using electronic means of communication.
5. **Remedying of deficiencies**
   (1) In the event of any deficiencies, the Tax Advisor must be afforded an opportunity to take remedial action.
   (2) The Tax Advisor may at any time, also vis-à-vis third parties, correct obvious inaccuracies (e.g. clerical errors, or errors in calculation). Other deficiencies may be corrected by the Tax Advisor vis-à-vis third parties subject to the client's consent. Such consent shall not be required where the Tax Advisor's legitimate interests take precedence over the client's interests.
6. **Liability**
   (1) Any claims on the part of the client under the engagement relationship with the Tax Advisor for compensation regarding loss or damage caused by negligence shall be capped at EUR _____[3] (in words: _____ euros).[4] The limitation of liability shall apply in relation to negligence only; liability for intent shall not be subject to such limitation. Liability claims in relation to any loss/damage arising from injuries to life, limb or health shall be excluded from this limitation of liability. The limitation of liability shall apply to the Tax Advisor's entire activity for the client, i.e. also, in particular, to an extension to the scope of the engagement relationship; in this regard, there shall be no need for agreeing the limitation of liability again. The limitation of liability shall also apply vis-à-vis third parties to the extent that these fall within the scope of protection of the engagement; in this regard, sect. 334 German Civil Code *(Bürgerliches Gesetzbuch – BGB)* (hereinafter **"BGB"**) is expressly not waived. Any agreements, contained in individual contracts, providing for a limitation of liability shall take precedence over this provision but — unless otherwise expressly stipulated — shall not affect the validity of this provision.

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1 In the event of contracts entered into online with consumers, please note DWS form no. 1130 "Model cancellation policy, model declaration of consent and model cancellation form for consumer contracts entered into online". **Please also refer to the further comments contained in DWS instruction leaflet no. 1001.**

2 Moreover, for purposes of the processing of personal data, a legal basis under art. 6 GDPR must be applicable. In addition, the Tax Advisor must fulfill the duty to provide certain information, under arts. 13 or 14 GDPR, by way of furnishing additional information. **In this regard please note the comments and explanations contained in DWS instruction leaflet no. 1007 regarding DWS forms no. 1005 "data-protection information for clients" and no. 1006 "data-protection information regarding the processing of staff data".**

3 Please insert amount. In order for this limitation of liability to become effective, in the case of a stand-alone firm, an amount of at least EUR 1 million must be specified, and the contractual amount insured must be at least that amount; otherwise, clause 6 will not become legally effective. Higher amounts apply to professional-practice companies (see footnote 4). **Please also refer to the further comments contained in DWS instruction leaflet no. 1001.**

4 Pursuant to sect. 55f(1) StBerG, each professional-practice company, regardless of its legal form, is under an obligation to take out and maintain professional liability insurance. The provisions governing the required sum insured differentiate as to whether the relevant entity's legal form gives rise to a limitation of liability (cf. sect. 55f(2) and (3) StBerG). Pursuant to sect. 67a(1) sent. 1 no. 2 StBerG, a tax advisor's liability may be limited, in their general terms and conditions, to an amount equal to four times the minimum sum insured, provided that corresponding insurance cover exists. The contractual sum insured must comply with the requirements in relation to the individual insured event; otherwise, clause 6 will not become effective. **Please also refer to the information in DWS instruction leaflet no. 1001.**

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