



**SPECIAL CONDITIONS GOVERNING
OPEN COURSES TAUGHT BY
PRICewaterHOUSECOOPERS
ACADEMY NETHERLANDS VOF
August 2021**

ARTICLE 1. GENERAL

PricewaterhouseCoopers Academy Netherlands VOF is a partnership between PricewaterhouseCoopers B.V. and PricewaterhouseCoopers Deelnemingen B.V. (hereafter 'PwC Academy'). All the PwC Academy's offers, proposals and agreements in respect of open courses shall be governed by these "Special Conditions Governing Open Courses Taught by PricewaterhouseCoopers Academy Netherlands VOF" as well as by the "General Terms & Conditions of PwC". In the event of any conflict between the provisions of the Special Conditions and those of the General Terms & Conditions, the provisions of the Special Conditions shall prevail.

ARTICLE 2. REGISTRATION

Registration for a course or seminar taught by the PwC Academy shall be accomplished through the website (www.pwc.nl/academy).

- Registrations shall be accepted up to ten business days prior to the first course session.
- Registrations shall be handled sequentially on a first come, first served basis. Registrants shall be notified if a course has been closed for registration.
- Registrants shall receive confirmation of their registration from PwC Academy.
- Registrants shall be notified of their acceptance into the course within ten business days of PwC Academy having received their registration in principle (via email).
- Registrants shall have the right to cancel their registration within

fourteen (14) days of having received final notification of their acceptance into the course, and to terminate the agreement at no cost whatsoever, as long as the training or seminar has not been started yet, in which process any fees already paid shall be reimbursed to them without delay. If the training or seminar has already been started, it is no longer possible to terminate the agreement at no cost. A training is also deemed to have been started if the participant has opened an e-learning, in case an e-learning is part of the training or seminar (e.g., in case of blended learning).

ARTICLE 3. PAYMENT TERMS

- Unless expressly agreed otherwise in writing, course participants and/or principals shall pay the full course fees within 15 days of the date of the invoice, but in any event no later than by three days before the first course session.
- If PwC Academy does not receive the course fees within the payment deadline, it shall have the right to discontinue further implementation of the agreement and/or to terminate the agreement. If the agreement is terminated, Article 4 (see below) shall apply accordingly.

ARTICLE 4. CANCELLATION BY COURSE PARTICIPANT

- A course participant and/or principal shall terminate the agreement in writing. The date of termination shall be the day that PwC Academy receives the notice of termination.
- In the event of termination of the agreement by the course participant and/or the principal, they shall owe the following fee:



- up to 14 days prior to the first course session: 100 percent of the course fees;
- 15 to 30 days prior to the first course session: 50 percent of the agreed course fees;
- 31 days or longer prior to the first course session: no fee payable.
- If a course participant should be unable to attend, they shall have the right in principle to send an alternate in their place at no additional cost, provided that PwC Academy is so notified in writing prior to the start of the course. The course participant and/or principal shall continue to be liable to pay the agreed course fees.
- Cancellation is not possible after the participant has opened an e-learning, in case an e-learning is part of the training or seminar (e.g. in case of blended learning). After opening the e-learning, the participant shall owe the agreed training fee for the entire training.

ARTICLE 5. CANCELLATION AND/OR COURSE CHANGES BY EXECUTIVE ACADEMY

- PwC Academy shall have the right to change a course without giving reasons. This may include changes to the scope, set-up, teacher/teachers, course materials, date, schedule and location. Course participants shall duly be notified in writing of any changes to the date, schedule or location. Unless expressly agreed otherwise in writing, a course participant and/or principal shall have the right to cancel their registration at no cost within 14 days of the letter notifying them of the changes to a course. The participant and/or principal shall then be entitled

to full reimbursement of the fees paid to PwC Academy.

- PwC Academy shall have the right to cancel a course without giving reasons. A participant and/or principal shall then be entitled to full reimbursement of the fees paid to PwC Academy.

ARTICLE 6. LIABILITY

Article 11 of the General Terms & Conditions of PwC shall apply with the provision that the wording ‘three times the fee’ shall be replaced by ‘the full course fees’.

ARTICLE 7. CONTINUING EDUCATION

After completion of a training, course participants shall receive a certificate of attendance. Accountants (RA and AA) can include this training as a learning activity in their PE portfolio and controllers (RC) can register this training on the VRC website.

ARTICLE 8. PRIVACY LAW

In executing the agreement, PwC Academy shall handle personal data in accordance with the provisions of the General Data Protection Regulation (“GDPR”). As part of executing the agreement, personal data shall be used to conduct the course as effectively as possible; if and when personal data should be handled outside the scope of this agreement, PwC Academy shall ensure that such handling is in accordance with the provisions of the GDPR. Persons whose personal data have been handled as part of their registration/the agreement are welcome to contact PwC Academy to ask questions about the handling of their personal data.

ARTICLE 9. INTELLECTUAL PROPERTY

Making video and/or audio recordings of course sessions shall be expressly prohibited.

ARTICLE 10. FEE REDUCTION SCHEME



- A registrant/course participant qualifying for a fee reduction scheme shall personally be responsible for appealing to this scheme. A registrant/course participant shall have the right to appeal to a fee reduction scheme until 30 calendar days after the last course session. This right to a fee reduction scheme shall lapse after the 30-day term.
- PwC Academy shall not be required to educate registrants/course participants about the fee reduction scheme, to apply the reduction scheme of its own accord, or to automatically offer a fee reduction to a registrant/participant who might qualify for the fee reduction scheme.
- The fee reduction scheme shall not apply to PwC Academy Seminars.
- In the event that a participant makes use of a discount scheme and by cancelling (part of) the training course the conditions for application of the discount scheme are no longer met, the discount given shall be charged to the participant or set off against the amount to be received by the participant on the basis of article 4, if applicable.

'PwC' and 'PricewaterhouseCoopers' are the trade names of such companies as PricewaterhouseCoopers Accountants N.V. (Chamber of Commerce 34180285), PricewaterhouseCoopers Belastingadviseurs N.V. (Chamber of Commerce 34180284), PricewaterhouseCoopers Advisory N.V. (Chamber of Commerce 34180287), PricewaterhouseCoopers Compliance Services B.V. (Chamber of Commerce 51414406), PricewaterhouseCoopers Pensions, Actuarial & Insurance Services B.V. (Chamber of Commerce 54226368) and PricewaterhouseCoopers B.V. (Chamber of Commerce 34180289). At www.pwc.nl more detailed information on these companies is available, including these General Terms & Conditions and the General Terms & Conditions of Purchase, which have also been filed at the Amsterdam Chamber of Commerce.

This document is a translation. In the event of any dispute as to the interpretation of any of these conditions, the official Dutch language version shall prevail.

* 'PwC' is the brand under which member firms of PricewaterhouseCoopers International Limited (PwCIL) operate and provide services. Together these firms form the PwC network. Each firm in the network is a separate legal entity and does not act as an agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way.