

General Terms and Conditions

Effective from: July 10, 2025, until further notice

The following document outlines the terms and conditions for the services provided by Andreas Regnskab ApS (CVR: 38138502, hereinafter referred to as the Service Provider). By ordering, utilizing, or engaging with the Service Provider in any way, the Client accepts the provisions of these General Terms and Conditions (TnC).

1. Subject of the Agreement

- 1.1. Under this TnC, the Service Provider offers administrative, accounting, consulting, basic legal, and other services related to its scope of activity to its Clients. The Service Provider carries out these services based on the information and documents provided by the Client, in compliance with Danish legislation.

2. Formation of the Agreement

- 2.1. The agreement is considered established when the Client orders the Service Provider's services orally or in writing, and the Service Provider confirms the order in writing. By placing the first order, the Client explicitly accepts the terms of this TnC, which shall remain valid for subsequent orders as well.

3. Provision of Services

- 3.1. The Service Provider commits to delivering its services to the best of its professional ability and in compliance with applicable laws.
- 3.2. The Client is responsible for providing the Service Provider with all necessary information and documents required to perform the service. Incomplete, inaccurate, or late information may hinder service execution, and the Service Provider bears no liability for any delays, errors, or damages arising from such deficiencies.
- 3.3. The Service Provider provides its basic legal services in accordance with Danish and Hungarian law, applying its best professional knowledge and diligence. However, these legal services are strictly administrative and research-based and do not constitute legal advice or attorney services. The Client acknowledges that the information provided by the Service Provider does not replace legal consultation with an attorney.
- 3.4. The Service Provider offers its services under the following billing structures: monthly subscription, hourly rate framework agreements, or ad hoc hourly rate orders.
- 3.5. In the case of hourly rate framework agreements or ad hoc orders, the Service Provider only begins work upon explicit request from the Client. To facilitate compliance with deadlines, the Service Provider maintains an internal database and provides reasonable advance notifications to inform the Client about relevant deadlines. The Client may explicitly or implicitly accept the request by responding to the notification or by submitting the required accounting materials. Once the Client submits the materials, an individual order is established, governed by the framework contract's terms.

- 3.6. The Service Provider makes all reasonable efforts to track and notify the Client regarding important deadlines, including but not limited to lønsum declarations and payments, VAT reporting frequency, and other relevant tax obligations.
- 3.7. The Client acknowledges that the notifications and deadline tracking services provided by the Service Provider are supportive in nature and do not exempt the Client from their responsibility to monitor their own obligations and notify the Service Provider when necessary.
- 3.8. The Service Provider shall only commence work on the following services after the advance payment of the hourly fee outlined in Appendix 1: "all other unspecified tasks, administration, consultations" and "legal background research, contract and submission drafting, and other simple legal tasks."
- 3.9. The primary and preferred method of official communication with the Service Provider is via email.

The Service Provider guarantees continuous, daily (several times per day) monitoring only for emails sent to the following central addresses: info@andreasregnskab.dk and assistant@andreasregnskab.dk. Messages sent to personal (name-based) email addresses, e.g. containing the first or last name of a team member, do not qualify as official communication and are not subject to continuous monitoring. The Service Provider accepts no liability for any delays or issues arising from correspondence sent to such addresses.

- 3.10. Telephone availability is only guaranteed by prior arrangement. In the absence of such agreement, phone calls may not be answered, except in urgent and high-priority cases, which the Service Provider will assess at its own discretion. These rules are intended to ensure efficient operations, maintain documented communication, and uphold fair prioritisation across all client requests.

4. Fees and Payment Terms

- 4.1. The fees for services are based on hourly rates or fixed prices as detailed in Appendix 1 of this TnC. If a separate individual agreement exists between the parties regarding fees, that agreement prevails.
- 4.2. Payment is made via bank transfer based on the invoice issued by the Service Provider. The standard payment deadline is 7-14 days from the invoice date.
- 4.3. Late payment policy: The first payment reminder is sent free of charge. The second reminder incurs a 100 DKK late fee. If the Client fails to settle outstanding fees, the Service Provider reserves the right to suspend or terminate services and initiate debt collection under Danish legal procedures and cost regulations.

5. Advance Payments

- 5.1. In certain cases, the Service Provider may require advance payment before commencing a service. The amount of advance payment depends on the nature and volume of the requested services. If the Client fails to pay the required advance on time, the Service Provider reserves the right to refuse service provision.

6. Client's Obligations

- 6.1. The Client must provide all necessary information, data, documents, and authorizations required for service fulfilment. The Client is responsible for ensuring that the information provided is accurate and complete and must adhere to the submission deadlines set by the Service Provider.
- 6.2. The Client must ensure that the Service Provider has the necessary access to relevant platforms (e.g., MitID, tax authority portals) if required for service execution. The Service Provider will only use these accesses as necessary for the assigned task. Failure to provide access will result in any delays and consequences being the Client's sole responsibility.
- 6.3. The Client must comply with Danish anti-money laundering laws and cooperate with the Service Provider's compliance procedures. Failure to comply will result in the termination of service provision.
- 6.4. Missed consultation appointments: If the Client fails to attend a scheduled consultation (online or in person) within 15 minutes of the agreed time, and does not cancel or reschedule at least 24 hours in advance, the Service Provider is entitled to charge 50% of the one-hour consultation fee to cover reserved time and preparation efforts.

7. Deadlines and Service Execution

- 7.1. The Service Provider strives to meet the agreed deadlines; however, if the Client delays submitting necessary information, the Service Provider bears no liability for missed deadlines or resulting consequences.
- 7.2. In the case of services provided under a subscription agreement, if the Client fails to submit the accounting materials within the deadline, the Service Provider is entitled to charge a late fee. The amount of the late fee is determined in proportion to the number of months delayed. A month is considered late if the accounting material for that month is not submitted by the 25th of the following month at 10:00 AM. The Service Provider is required to notify the Client about the application of the late fee. The late fee amount is specified in Appendix 1 of the TnC.
- 7.3. If the Client fails to meet the document submission deadlines and the Service Provider is forced to perform urgent work to meet the deadlines, the Service Provider is entitled to charge an urgency fee. This provision applies not only to accounting tasks but also to any other administrative activities, including but not limited to the preparation of submissions, translation, and interpretation tasks, as well as any urgent measures that impose a significant workload on the Service Provider within a short period. The Service Provider is required to inform the Client in advance about the application of the urgency fee. The urgency fee amount is specified in Appendix 1 of the TnC.
- 7.4. The Service Provider considers submitted materials as urgent if they are received within 15 calendar days before the statutory or contractual deadline, or within 25 calendar days in the case of annual filings. In such cases, the Service Provider is entitled to charge an urgency fee. Furthermore, the urgency fee may also apply if the documents are submitted outside of the 15 or 25-day deadline but their volume or complexity is such that, in the Service Provider's assessment, the work cannot be completed under normal scheduling. In all such cases, the Service Provider will inform the Client in advance about the application of the urgency fee.
- 7.5. The Client is required to review and verify the data and amounts set in forskudopgørelse, B-skat, or any other platform and forms after modifications have been made by the Service Provider on

behalf of the Client. The Service Provider will only accept complaints related to these modifications within one week of the notification of successful completion. Beyond this period, the Service Provider assumes no responsibility for the contents of the modifications.

- 7.6. The Service Provider explicitly informs the Client that tracking and meeting their own deadlines is primarily the Client's responsibility and recommends establishing internal tracking and monitoring processes for this purpose.
- 7.7. For orders related to "all other unspecified tasks, administration, consultation" and "legal background research, contract and submission drafting, and other simple legal tasks," the Service Provider will provide preliminary information on the expected deadline for service completion. The general processing time for these tasks is one week, which the Service Provider may modify with prior notice if the complexity of the task justifies it. Tasks submitted with a deadline of less than one week will be handled only with an urgency fee, the amount of which is specified in Appendix 1, and the Service Provider will notify the Client in advance about its application.

8. Termination of the Agreement

- 8.1. Both the Client and the Service Provider are entitled to terminate the agreement. The notice period is three months unless otherwise stated in an agreement between the parties (framework agreement). During the notice period, the Client is required to pay for the services provided up to that point.
- 8.2. Either party is entitled to terminate the agreement with immediate effect if the other party repeatedly or seriously violates the provisions of this TnC.
- 8.3. The Service Provider is entitled to terminate the agreement with immediate effect if the Client requests the performance of services in a manner that violates the law or if, in the Service Provider's judgment, the requested service would be unlawful. In such cases, the Service Provider reserves the right to refuse service. The Service Provider assumes no liability for damages in cases of such contractual breaches.

9. Liability

- 9.1. The Service Provider's liability is limited to errors made in the performance of services that are intentional or grossly negligent. The Service Provider is not liable for damages resulting from delayed or incorrect data provided by the Client or due to changes in legislation.
- 9.2. In legal matters, the Service Provider provides information to the best of its knowledge and expertise; however, it assumes no liability for any direct or indirect damages resulting from such information, as these do not constitute legal advice.
- 9.3. In professional matters outside its scope of activity, including inquiries with authorities when necessary, the Service Provider acts to the best of its knowledge but assumes no liability for the accuracy or up-to-dateness of the information.
- 9.4. If the Client makes modifications to their own accounting data or system, the Service Provider assumes no liability for any resulting errors, discrepancies, or data loss. The Client acknowledges that the Service Provider does not guarantee that correcting such modifications will take less time or cost less than if the task had to be redone from the ground up. The Client is responsible for covering the additional costs incurred.

- 9.5. The Service Provider disclaims all liability if the Client makes modifications to their accounting records for periods or data in which the Service Provider has no active engagement or which are no longer part of the ongoing accounting process. This applies particularly, but not exclusively, to cases where the Client mistakenly records data for previous years or makes modifications that require substantial resources to correct later.
- 9.6. The Service Provider makes all reasonable efforts to ensure that notifications and information sent to the Client are accurate and timely. However, the Client acknowledges that such notifications are for support purposes only, and the Service Provider assumes no liability for fines, surcharges, or other adverse legal consequences arising from the Client's failure to meet their obligations. This applies particularly in cases where the Client has not provided the necessary data or where delays in notifications result from reasons beyond the Service Provider's control.

10. Force Majeure

- 10.1. The Service Provider is not liable for failing to fulfil contractual obligations if prevented by force majeure events such as natural disasters, war, strikes, or other unforeseen circumstances. In such cases, the Service Provider is exempt from its obligations for the duration of the force majeure event.

11. Data Protection

- 11.1. The Service Provider handles Client data in compliance with GDPR regulations. Data is processed solely for the purpose of fulfilling the contract and will only be disclosed to third parties with the Client's prior consent or when required by law. The Client has the right to request the deletion of their data, except in cases where Danish law requires the Service Provider to retain it (e.g., accounting documentation).

12. Complaints

- 12.1. The Client may submit any complaints in writing via email to the Service Provider at info@andreasregnskab.dk. The Service Provider will investigate the complaint within a reasonable period and inform the Client about any actions taken.

13. Dispute Resolution

- 13.1. The parties shall first attempt to resolve any disputes arising from the contract through negotiation. If negotiations fail, the dispute shall be resolved by Danish courts. The provisions of this TnC and the legal relationship between the parties are governed by Danish law.

14. Other Provisions

- 14.1. The invalidity or unenforceability of any provision of this TnC does not affect the validity of the remaining provisions. The Service Provider may unilaterally modify this TnC and is required to make the updated terms available to the Client.
- 14.2. These General Terms and Conditions take effect on the date of publication. Upon the effective date of this TnC, all previously applicable General Terms and Conditions become void.

Appendix 1 - Prices

Accounting Services

Service	Price (DKK + VAT)	Note
General accounting	650 DKK + VAT/hour	May be included in a subscription
Preparation of payslips	100 DKK + VAT/piece	May be included in a subscription
VAT-related accounting and submission	650 DKK + VAT/hour	May be included in a subscription
ApS annual tax return	5000+ DKK + VAT	Depends on complexity, excludes previous corrections
Holding annual tax return	3000+ DKK + VAT	Depends on complexity, excludes previous corrections
ApS annual accounting reconciliation and auditor submission	3000+ DKK + VAT	
Correction of previous accounting errors	Custom quote	Request a quote from us!
Submission of VAT return (Client-prepared materials)	400 DKK + VAT/piece	Provided no corrections are needed
Submission of zero VAT return	400 DKK + VAT	
Installment request submission (SKAT)	200 DKK + VAT	Additional handling: 550 DKK + VAT/hour
Postal dispatch of paper-based records	200 DKK + VAT + postage	If digital records are unavailable

Consulting Services

Service	Price (DKK + VAT)	Note
Email consultation (short, up to 3 questions)	200 DKK + VAT	Questions that do not require further research
Email consultation	650 DKK + VAT/hour	
Online consultation (<= 30 min)	400 DKK + VAT	
Online consultation (> 30 min)	650 DKK + VAT/hour	
Personal consultation (< 30 min)	550 DKK + VAT	For corporate and private clients

Personal consultation	850 DKK + VAT/hour	For corporate and private clients
Online consultation for cooperation setup	Free	
Response to auditor inquiries	2000 DKK + VAT/hour	Includes written communication with auditor

Administrative Services

Service	Price (DKK + VAT)	Note
Tax card application	500 DKK + VAT	
Preliminary tax return & B-skat setup	500 DKK + VAT	
EMV/PMV establishment, modification, closure	500 DKK + VAT	
I/S establishment	900 DKK + VAT	
I/S modification, closure	500 DKK + VAT	
ApS establishment	5000 DKK + VAT	Processed through a lawyer
ApS closure with tax clearance	4500 DKK + VAT	
Private annual tax return - simple	600 DKK + VAT	
Private annual tax return - complex	1200 DKK + VAT	If foreign property rental, sale or securities are involved
Foreign tax refund application	1200 DKK + VAT	
Annual tax return for EMV/PMV/I/S owners (< 300,000 DKK turnover)	900 DKK + VAT	
Annual tax return for EMV/PMV/I/S owners (>= 300,000 DKK turnover)	1200 DKK + VAT	

Other Fees

		Note
Other simple tasks (translation, letter interpretation, official consultation)	650 DKK + VAT/hour	Prepayment of at least 1 hour required
Other complex tasks (permits, debt settlement, social security matters)	650 DKK + VAT/hour	Prepayment of at least 1 hour required
Legal background research, contract drafting, and simple legal tasks	850 DKK + VAT/hour	Prepayment of at least 1.5 hours required
Urgency surcharge	Base price + 30%	
Late submission fee	200 DKK + VAT/month	For delayed submission of monthly accounting materials
Subscription for small EMV or I/S per month (running accounting, VAT report, annual tax report, one correction of preliminary tax report) - for small companies	from 650 DKK + VAT	price can vary with complexity, amount of materials, and other services connected
Subscription for very small EMV or I/S per quarter (running accounting, VAT report, annual tax report, one correction of preliminary tax report) - for even smaller companies	from 1500 DKK + VAT	price can vary with complexity, amount of materials, and other services connected
Monthly subscription for ApS (running accounting, VAT report, preparing trial balance for annual tax report)	minimum 1100 DKK + VAT	price can vary with complexity, amount of materials, and other services connected

Our listed prices do not include VAT.