



General conditions Purchase of Goods and Services

PART E - General conditions for the purchase of goods and services

PART E – Additional General conditions for the specific jurisdiction NL

1 General

1.1 These general conditions for the specific jurisdiction apply, in addition to Part A and any other agreed parts of these general purchase conditions, to all offers and orders for the supply to, construction and/or performance of goods, works, services and/or a combination thereof by Vendor to Gate and to all agreements entered into with Gate in this regard.

2 Wage payment and taxes

2.1 In relation to works and services executed the following applies. In the event the Vendor holds a blocked account (*G-rekening*) as referred to in the Dutch Collection of State Taxes Act 1990, Gate is at all times entitled to pay a maximum of 50% of the amount invoiced by the Vendor, plus the VAT related thereto as specified on such invoice, by payment on the blocked account of the Vendor. The Vendor shall only use the amounts paid by Gate on its blocked account for payment of wage taxes, VAT, national insurance contributions, employee insurance contributions and health care insurance contributions. Payment will be made in accordance with the conditions and requirements laid down in the Dutch Implementing Regulations for the liability of hired employees, subcontractors and principals 2004. The Vendor shall provide Gate with a copy of the G-Account Agreement which the Vendor concluded with the Tax Collector and a commercial bank in accordance with the applicable regulations. If the Vendor does not hold a blocked account yet, it shall open such account upon first request of Gate.

2.2 As an alternative to article 2.1, Gate is at all times entitled to pay a maximum of 50% of the amount invoiced by the Vendor, plus the VAT related thereto as specified on such invoice, by direct payment to the tax authorities.

2.3 Gate is free in its choice between payment on the blocked account and the direct payment to the tax authorities. In both cases, no interest shall be due by Gate. Gate shall be deemed to be discharged from the respective part of its payment obligation by payment on the blocked account or to the tax authorities.

2.4 The Vendor shall furnish Gate with copies of all documentation necessary for identification of the Vendor's personnel and (the personnel of) any of the third parties engaged to the site works or services, as referred to in the applicable tax and social security laws and any statutes or regulations replacing them, among which (but not limited to) copies of identity papers, residence and work permits (if applicable), information on wages, and tax and social security registration numbers.

2.5 The Vendor shall furnish Gate quarterly with an audit report by an independent qualified party which shows that the Vendor has timely and completely paid the wage taxes, VAT, national insurance contributions, employee insurance contributions and health care insurance contributions due in connection with the execution of the agreement.

2.6 Should the Vendor fail to comply with the obligations as laid down in this article, Gate is entitled to suspend all payments to the Vendor until the Vendor has fully complied with these obligations. No interest shall be due in that respect.

2.7 Notwithstanding the provisions of this article, no amount for VAT will be paid to the G-account or by direct payment to the tax authorities insofar as the reverse charge system (*verleggingsregeling*) is applicable.