

# **Terms of Use – Privacy Policy**

Important notice: please read carefully before using the Website and/or Mobile Apps.

This Terms of Use Agreement (the “Terms of Use” or the “agreement”) together with the documents referred to in it is a contract between you, the user, and Simpletax Spain, S.L., domiciled in Spain, Calle Jacinto Benavente, 11, Marbella, 29601, Málaga (hereinafter “SIMPLETAX”, “Us” or “We”), with Spanish TIN B93385276, registered in the Company Register of Málaga, volume 5384, dossier 4291, sheet 75, page MA-127550, for the use of the website [www.simpletax.es](http://www.simpletax.es) (the “Website”) and/or the simpletax mobile application (the “App”).

The Terms of Use are written in English due to the user profile to whom the service rendered by the App is aimed to.

By accessing or using the Website and/or the App you agree to the terms of this agreement which will bind you. If you are using our Website and/or Mobile app on behalf of a company or organization, such company or organization will also be considered a party to this Agreement.

By registering with the Website and/or the App you agree to the terms of this agreement which will bind you.

If you do not agree to the terms of this Agreement, please refrain from using our Website or any services or information provided on or through the Website, or our App.

## **A) SCOPE OF SERVICES**

### **1. SERVICES PROVIDED**

SIMPLETAX is available for owners of Spanish properties who are non-resident of Spain and do not rent their properties out. The Spanish Government imputes a benefit in kind to non-resident owners, subject to Income Tax by yearly self-assessment tax returns.

SIMPLETAX helps you to electronically file your non-resident Spanish tax returns on your tablet, smartphone or online, following 3 simple steps.

SIMPLETAX provides the tool that calculates the taxes based on the information introduced by the user, and submits the tax returns on behalf using a digital certificate authorized by the Spanish Tax Authorities.

SIMPLETAX is not available for owners with a Spanish ID (N.I.F), even if they are classified as non-resident, but only for holders of a foreign ID (N.I.E.)

# SIMPLETAX SPAIN

SIMPLETAX provides its services through the following platforms:

1. Simpletax App for smartphones and tablets, fully functional allowing registration, introduction of information, calculation of taxes, submission of tax returns and order of payment.
2. Website service with same functions as the app for online use in PCs.
3. Web Server for the synchronisation of the information from smartphones, tablets and website to data base.

User may register providing a valid email address and password once the app is downloaded and installed. Registration is also available online accessing to the private area of the website.

## 2. USING THE APP AND/OR WEBSITE

SIMPLETAX is easy to use in 3 simple steps:

1. Introduce property details
2. Introduce owners details
3. Link owners to properties

The process for e-filing is simple:

- Download the app and register or register online at the website.
- Fill in the required fields for each owner and property, and then link owners to properties
- Provide with your bank details from where the Tax Authorities will collect the taxes by direct debit
- The app makes all the calculations showing the total tax liability on the dashboard
- When you are ready, just file your tax return
- You can check your status on the dashboard and the filed date or the days left you have to file
- SIMPLETAX sends your tax return to the Spanish Tax Authorities (“AgenciaTributaria” or “AEAT”) on your behalf applying for a direct debit order
- You will receive an email with a link to a copy of your filed tax return to download, share, print, etc.
- Your tax liability will be collected directly by the AEAT from your bank account by December 25th, so you have to take care of having sufficient funds in your account at that time

SIMPLETAX guides you step-by- step with a simple wizard. Very useful when it is your first time.

## SIMPLETAX SPAIN

The User may only contract if he/she is of legal age and/or has legal capacity to do so. Otherwise, the responsibility for placing orders by minors will be borne by the parents or legal guardian of the minor.

### 3. FILLING DEADLINE

Income obtained by natural persons, owners of urban buildings, is considered to be accrual the last day of the calendar year.

The tax return must be filed within the calendar year following the date of accrual (31 December of each year). If filed electronically by Internet, the tax payment to be deposited from 1 January to 23 December can be paid automatically.

SIMPLETAX is available from 1 January to 20 December each year. All the information provided has to refer to previous calendar year. You can check the tax period of reference in the dashboard. You cannot introduce information about other different tax periods rather than previous calendar year.

### 4. PRICING

The App and the online service are completely free. There is no subscription fee.

You pay to SIMPLETAX only for the e-file of your tax returns. We charge our fees per taxpayer and year. Each individual is a separate taxpayer (i.e., a couple are two taxpayers).

The price is the one approved at the time you e-file the tax returns and it will be clearly displayed before you confirm and pay. The price list of the e-filing service is the one shown on the corporate website [www.simpletax.es](http://www.simpletax.es) at each time. The price as shown on the website includes VAT. The price list is also available in the App.

There is no package or plan or direct debit order for our fees. We use Stripe ([www.stripe.com](http://www.stripe.com)) for payments. Stripe does not require a merchant account and it accepts all major cards. You will access to the checkout payment form when clicking on the “file my taxes” bottom on the App or Website. To learn more please visit <https://stripe.com/checkout>.

You will receive a message on your App confirming the payment and a confirmation email. SIMPLETAX will then proceed with the e-filing of your tax returns. You will receive an email with the link to the copy of the tax return filed in 48 hours. You can always check your status in the App.

SIMPLETAX will email the invoice for the e-filing services to the client.

### 5. RESPONSABILITY

## **SIMPLETAX SPAIN**

No responsibility will be accepted for loss caused directly or indirectly as a result of the information introduced by the user.

It is the user responsibility to introduce accurate information. You are responsible for your use of your Internet browser, the Website, and the services and information provided on the Website and/or the Apps. We are not responsible for deletion of data, timeliness of services, or the failure to store any of your data or personalization settings.

It is your responsibility to ensure having sufficient funds in your bank account to attend the payment of your taxes. No responsibility will be accepted for lack of funds, cancelation of the account, refusing of the direct debit order, nor inappropriate or incomplete bank details provided to the Tax Office.

SIMPLETAX does not provide legal or professional advice. SIMPLETAX is not acting as your representative in Spain nor in any other country. Any communication from the Spanish Tax Authorities will be sent directly to the taxpayer and not to SIMPLETAX. No responsibility will be accepted for not attending any communication sent by the Tax Office to the taxpayer.

No responsibility will be accepted in case of discrepancy from the Tax Authorities about the information provided by the user.

SIMPLETAX allows the user to introduce information about other taxpayers and file their tax returns (i.e., spouses and children). You are responsible of getting the pertinent authorization from those taxpayers as to file their tax returns.

SIMPLETAX is not responsible of the authentication of the user. No responsibility will be accepted for loss caused from phishing or identity theft.

### **B) GENERAL AGREEMENTS**

#### **1. ACCESSING THE WEBSITE OR REGISTERING THE APP**

1.1 In consideration of you agreeing to abide by the terms of this agreement, we hereby grant to you a non-exclusive, non-transferable licence to use the Website on the terms of this agreement.

1.2 Access to the Website and App is permitted on a temporary basis for your private purposes only and we reserve the right to withdraw or amend the service we provide on the Website and App without notice (see below). We will not be liable if for any reason the Website and/or App is unavailable at any time or for any period.

1.3 From time to time, we may restrict access to some parts of the Website and App, or our entire site, to users who have registered with us, due to maintenance or update works. Clients will be notified in advance by email.

1.4 If you choose, or you are provided with, a user identification code, password or any other piece of information as part of our security procedures, you must

## SIMPLETAX SPAIN

treat such information as confidential, and you must not disclose it to any third party. We have the right to disable any user identification code or password, whether chosen by you or allocated by us, at any time, if in our opinion you have failed to comply with any of the provisions of these Terms of Use.

1.5 You are responsible for making all arrangements necessary for you to have access to the Website and App. You are also responsible for ensuring that all persons who access the Website and/or App through your internet connection are aware of these terms, and that they comply with them.

1.6 You must not misuse the Website and/or App by knowingly introducing viruses, trojans, worms, logic bombs or other material which is malicious or technologically harmful. You must not attempt to gain unauthorised access to the Website and/or App, the server on which the Website is stored or any server, computer or database connected to the Website. You must not attack the Website via a denial-of-service attack or a distributed denial-of service attack.

1.7 If you breach clause 1.6, we will report any such breach to the relevant law enforcement authorities and we will co-operate with those authorities by disclosing your identity to them. In the event of such a breach, your right to use the Website will cease immediately.

1.8 We will not be liable for any loss or damage caused by a distributed denial-of-service attack, viruses or other technologically harmful material that may infect your computer equipment, computer programs, data or other proprietary material due to your use of the Website and App or to your downloading of any material posted on it, or on any website linked to it.

## 2. LINKING TO THE WEBSITE

2.1 You may link to the Website, provided you do so in a way that is fair and legal and does not damage our reputation or take advantage of it, but you must not establish a link in such a way as to suggest any form of association, approval or endorsement on our part where none exists.

2.2 Subject to clause 2.1, you must not establish a link from any website that is not owned by you.

2.3 The Website must not be framed on any other site, nor may you create a link to any part of the Website other than the home page. We reserve the right to withdraw linking permission without notice.

2.4 If you wish to make any use of material on the Website other than that set out above, please address your request to [info@simpletax.es](mailto:info@simpletax.es).

## 3. LINKS FROM THE WEBSITE

3.1 Where the Website contains links to other websites and resources provided by third parties, these links are provided for your information only. We have no

## **SIMPLETAX SPAIN**

control over the contents of those sites or resources, and accept no responsibility for them or for any loss or damage that may arise from your use of them.

### **4. OUR WEBSITE AND/OR APP CHANGES REGULARLY**

4.1 We aim to update the Website and/or App regularly, and may change the content at any time. If the need arises, we may suspend access to the Website, or close it indefinitely. Any of the material on the Website may be out of date at any given time, and we are under no obligation to update such material.

### **5. YOUR INDEMNITIES AND UNDERTAKINGS**

5.1 Except as expressly set out in this agreement or as permitted by any local law, you undertake: (a) not to rent, lease, sub-license, loan, translate, merge, adapt, vary or modify the Website and App or your access to the Website and App; (b) not to make alterations to, or modifications of, the whole or any part of the Website and/or App, nor permit the Website and/or App or any part of it to be combined with, or become incorporated in, any other programs or websites and apps; (c) not to disassemble, de-compile, reverse engineer or create derivative works based on the whole or any part of the Website and/or App. (d) to include the copyright notice of SIMPLETAX on all entire and partial copies of the Website in any form; or (e) not to provide, or otherwise make available, the Website and/or App in any form, in whole or in part (including, but not limited to, program listings, object and source program listings, object code and source code) to any person without prior written consent from SIMPLETAX.

5.2 You agree that when using the Website and/or App you will comply with all applicable laws and this agreement. In particular, but without limitation, you agree not to: (a) use the Website and/or App in any unlawful manner or in a manner which promotes or encourages illegal activity including (without limitation) tax fraud; or (b) attempt to gain unauthorised access to the Website, App or any networks, servers or computer systems connected to the Website and/or App.

5.3 You agree to indemnify us in full and on demand from and against any loss, damage, costs or expenses which SIMPLETAX suffer or incur directly or indirectly as a result of your use of the Website and/or App otherwise than in accordance with this agreement or any applicable laws, including (without limitation) providing SIMPLETAX with false, inaccurate or misleading information.

5.4 You warrant to us that all the information you provide to SIMPLETAX is true and accurate to the best of your knowledge.

### **6. INTELLECTUAL PROPERTY RIGHTS**

6.1 You acknowledge that we are the owner or the licensee of all intellectual property rights on the Website and App, and in the material published on it.

## **SIMPLETAX SPAIN**

Those works are protected by copyright laws and treaties around the world. All such rights are reserved.

6.2 The trademarks, service marks, and logos (“Trade Marks”) contained on or on the Website are owned by SIMPLETAX, our group companies or third party partners of SIMPLETAX. You cannot use, copy, edit, vary, reproduce, publish, display, distribute, store, transmit, commercially exploit or disseminate the Trade Marks without the prior written consent of SIMPLETAX, the relevant group company or the relevant third party partner of SIMPLETAX.

6.3 Our status (and that of any identified contributors) as the authors of material on the Website and App must always be acknowledged.

6.4 You must not use any part of the materials on the Website and/or App for commercial purposes without obtaining a licence to do so from us or our licensors.

6.5 If you print off, copy or download any part of the Website and/or App in breach of these terms of use, your right to use the Website and App will cease immediately and you must, at our option, return or destroy any copies of the materials you have made.

### **7. NO WARRANTY**

7.1 You acknowledge that the Website and App has not been developed to meet your individual requirements and that it is therefore your responsibility to ensure that the facilities and functions of the Website and App meet your requirements.

7.2 You acknowledge that the Website and App may not be free of bugs or errors and you agree that the existence of any minor errors shall not constitute a breach of these Terms of Use.

7.3 Use of the Website and App is at your own risk. The Website and App is provided on an “as is” basis. SIMPLETAX does not warrant or guarantee that the Website, the App and all or part of its contents will be always available or that its use will not be interrupted.

### **8. AEAT REQUIREMENTS**

8.1 You acknowledge that Agencia Estatal de Administración Tributaria (“AEAT”) may require certain information to be provided in a paper form as to confirm or check the information electronically provided. It is your responsibility to ensure you comply with this any all other AEAT requirements. SIMPLETAX accepts no liability for failure to comply with any AEAT requirements.

8.2 You must ensure all information sent to AEAT is proper and complete. SIMPLETAX accepts no liability if information is not proper and complete through the fault of you.

## **SIMPLETAX SPAIN**

8.3 You acknowledge it is your responsibility to ensure that any tax return is submitted and received by AEAT, on or before the due date. While SIMPLETAX makes all commercially reasonable efforts to ensure tax returns are submitted quickly, we accept no liability for tax returns which are not received by AEAT or are received after the due date.

8.4 You acknowledge it is your responsibility to ensure that payment is received by AEAT, and has cleared in to the AEAT account, on or before the due date. Failure to do so may result in interest and/or a surcharge to which SIMPLETAX shall not be liable.

8.5 You acknowledge that by submitting information to AEAT, your details may also be stored on AEAT systems and will be governed by the AEAT privacy policy. You understand that SIMPLETAX has no control over AEAT policies.

8.6 You acknowledge that in order to submit tax returns to AEAT, we cannot verify your identity and authenticate the information provided to AEAT. You acknowledge that you are the one who fill in the forms and pay the self-assessment tax bill when submitting the tax returns to AEAT as taxpayer and/or on behalf of other taxpayers; SIMPLETAX just provides the tools and platforms for e-filing.

8.7 You acknowledge that by registering and using us, SIMPLETAX may act as an agent to submit your tax return to AEAT on your behalf. SIMPLETAX is independent to AEAT.

### **9. RELIANCE ON INFORMATION POSTED**

9.1 You acknowledge that commentary and all other materials available on the Website and App are not intended to amount to tax, financial, legal or any other type of advice. SIMPLETAX disclaims all liability and responsibility whatsoever arising from any reliance placed on such materials by any visitor to the Website, or by anyone who may be informed of any of its contents. To avoid any doubt, SIMPLETAX is not qualified to provide tax, financial, legal or any other type of professional advice.

### **10. SIMPLETAX'S LIABILITY**

10.1 This clause sets out the entire financial liability of the parties (including any liability for the acts or omissions of their respective employees, agents and subcontractors) to each other in respect of: (a) any breach of this agreement however arising; (b) any use made of the Website and/or App by you, or of any product or service offered by SIMPLETAX on the Website and/or App; and (c) any representation, statement or tortious act or omission (including negligence) arising under or in connection with this agreement.

10.2 Nothing in this agreement shall limit or exclude the liability of either party for: (a) fraud or fraudulent misrepresentation; or (b) the deliberate default or wilful misconduct of that party, its employees, agents or subcontractors.



## SIMPLETAX SPAIN

10.3 Without prejudice to clause 10.2, and to the maximum extent permitted by law: (a) SIMPLETAX disclaims all liability whatsoever, whether arising in contract, tort (including negligence) or otherwise in relation to the use of the Website and/or App; and (b) all implied warranties, terms and conditions relating to the Website and/or App (whether implied by statute, common law or otherwise), including (without limitation) any warranty, term or condition as to accuracy, completeness, satisfactory quality, performance, fitness for purpose or any special purpose, availability, non-infringement, information accuracy, interoperability, quiet enjoyment and title are, as between SIMPLETAX and you, hereby excluded. In particular, but without prejudice to the foregoing, we accept no responsibility for any technical failure of the internet and/or the Website and App; or any damage or injury to users or their equipment as a result of or relating to their use of the Website and/or App. Your statutory rights are not affected.

10.4 Subject to clause 10.2 and clause 10.3, SIMPLETAX's maximum aggregate liability under or in connection with this agreement, or any collateral contract, whether in contract, tort (including negligence) or otherwise, shall in all circumstances be limited to a sum equal to €50.

10.5 This agreement sets out the full extent of SIMPLETAX's obligations and liabilities in respect of the Website and App and the supply of the services through the Website and App. In particular, there are no conditions, warranties, representations or other terms, express or implied, that are binding on SIMPLETAX except as specifically stated in this agreement. Any condition, warranty, representation or other term concerning the Website and App which might otherwise be implied into, or incorporated in, this agreement, or any collateral contract, whether by statute, common law or otherwise, is hereby excluded to the fullest extent permitted by law.

10.6 SIMPLETAX makes every attempt to ensure the accuracy and reliability of the information contained on the Website and/or App but this information should not be relied upon as a substitute for formal advice from AEAT. The materials contained on the Website and App are provided for general information only and do not constitute any form of advice.

10.7 To the extent permitted by law, we, other members of our group of companies and third parties connected to us hereby expressly exclude: (a) All conditions, warranties and other terms which might otherwise be implied by statute, common law or the law of equity. (b) Any liability caused to you as a result of a tax investigation by AEAT or any other legal or tax authority. (c) Any liability incurred by any user in connection with any missed deadline imposed by AEAT or any other legal or tax authority. (d) Any liability for any direct, indirect or consequential loss or damage incurred by any user in connection with the Website and/or App or in connection with the use, inability to use, or results of the use of the Website and/or App, any websites linked to it and any materials posted on it, including: (i) loss of income or revenue; (ii) loss of business; (iii) loss of profits or contracts; (iv) loss of anticipated savings; (v) loss of data; (vi) loss of goodwill; (vii) wasted management or office time; and (viii) whether

## SIMPLETAX SPAIN

caused by tort (including negligence), breach of contract or otherwise, even if foreseeable.

10.8 This does not affect our liability for death or personal injury arising from our negligence, nor our liability for fraudulent misrepresentation or misrepresentation as to a fundamental matter, nor any other liability which cannot be excluded or limited under applicable law.

## 11. PRIVACY POLICY

We are committed to protecting and respecting your privacy.

This policy (together with our **terms of use** and any other documents referred to on it) sets out the basis on which any personal data we collect from you, or that you provide to us, will be processed by us. Please read the following carefully to understand our views and practices regarding your personal data and how we will treat it.

For the purpose of the Statutory Law 15/1999, of December 13th 1999, on Personal Data Protection (hereinafter the "Act" or "LOPD"), SIMPLETAX informs its users who may provide personal data to this form, of its Data Protection Policy. It is understood that any user that provides its personal data to SIMPLETAX, does so voluntary and freely and with its express and unequivocal consent for the service provision.

### INFORMATION WE MAY COLLECT FROM YOU

We may collect and process the following data about you:

- information that you provide by filling in forms when using our site at [www.simpletax.es](http://www.simpletax.es) (the "Website"), our mobile applications ("Apps") or through other means, registering to use the Website and/or App, subscribing to our services, posting material or requesting further services. We may also ask you for information when you report a problem with the Website and/or App;
- if you contact us, we may keep a record of that correspondence;
- we may also ask you to complete surveys that we use for research purposes, although you do not have to respond to them;
- details of your visits to the Website including, but not limited to, amounts paid, traffic data, location data, blogs and other communication data and the resources that you access;
- device-specific information (such as your hardware model, operating system version, unique device identifiers, and mobile network information).

### IP ADDRESSES

# SIMPLETAX SPAIN

We may collect information about your computer, including where available your IP address, operating system and browser type, for system administration and to report aggregate information to our advertisers. This is statistical data about our users' browsing actions and patterns, and does not identify any individual.

## COOKIES

Our Website uses cookies to distinguish you from other users of our Website. This helps us to provide you with a good experience when you browse our Website and also allows us to improve our Website. For detailed information on the cookies we use and the purposes for which we use them see our **Cookie policy**.

What are cookies?

Cookies are small text files which a website may put on your computer or mobile device when you first visit a site or page. The cookie will help the website, or another website, to recognise your device the next time you visit. We use the term "cookies" in this policy to refer to all files that collect information in this way.

There are many functions cookies serve. For example, they can help us to remember your username and preferences, analyse how well the Website is performing, or even allow us to recommend content we believe will be most relevant to you.

Certain cookies contain personal information – for example, if you click to "remember me" when logging in, a cookie will store your username. Most cookies will not collect information that identifies you, but will instead collect more general information such as how users arrive at and use the Website.

What sort of cookies would the Website use?

Generally, our cookies perform up to three different functions:

### 1. *Essential cookies*

Some cookies are essential for the operation of the Website. If you opt to disable these cookies, you will not be able to access or use all of the features that the Website incorporates.

### 2. *Performance Cookies*

We utilise other cookies to analyse how our visitors use the Website and to monitor performance. This allows us to provide a high quality experience by customising our offering and quickly identifying and fixing any issues that arise. For example, we might use performance cookies to keep track of which pages are most popular, which method of linking between pages is most effective, and to determine why some pages are receiving error messages.

# SIMPLETAX SPAIN

## 3. *Functionality Cookies*

We use functionality cookies to allow us to remember your preferences. For example, cookies save you the trouble of typing in your username every time you use the Website, and recall your customisation preferences.

Does anyone else use cookies on SIMPLETAX?

No. We do not allow advertisers to use their own cookies on the Website.

We do use or allow third parties to serve cookies that fall into the three categories above. For example, like many companies, we use Google Analytics and KissMetrics to help us monitor our website traffic. We may also use third party cookies to help us with market research, revenue tracking, improving site functionality and monitoring compliance with our terms and conditions and copyright policy.

Can you block cookies?

As we have explained above, cookies help you to get the most out of the Website.

However, if you do wish to disable cookies then you can do so by amending the settings within your browser or mobile device.

Firefox from

<https://support.mozilla.org/en-US/kb/enable-and-disable-cookies-website-preferences>

Chrome from

[https://support.google.com/accounts/answer/61416?hl=en&ref\\_topic=3382296](https://support.google.com/accounts/answer/61416?hl=en&ref_topic=3382296)

Explorer from

<https://support.microsoft.com/en-us/help/17442/windows-internet-explorer-delete-manage-cookies>

Safari from

[https://support.apple.com/kb/ph21411?locale=es\\_ES](https://support.apple.com/kb/ph21411?locale=es_ES)

Opera from

<http://www.opera.com/help/tutorials/security/privacy/>

Please remember that if you do choose to disable cookies, you may find that certain sections of the Website do not work properly.

More Information

More detail on how businesses use cookies is available at [www.allaboutcookies.org](http://www.allaboutcookies.org). If you have any queries regarding this Cookie Policy please contact our Privacy Officer by e-mail at [privacy@simpletax.es](mailto:privacy@simpletax.es)

# SIMPLETAX SPAIN

## WHERE WE STORE YOUR PERSONAL DATA

The personal data will be incorporate in the data base files property of SIMPLETAX hosted by 1&1 Internet España, S.L.U (1&1). The purpose of the above mentioned database is to process your application and under your consent to send information of your interest related to SIMPLETAX including automated call communication systems through telecommunication services without human participation: SMS messages, electronic mail and others.

SIMPLETAX abide by Spanish current legislation on matter of personal data protection has adopted the necessary and organizational measures to avoid the loss, misuse, alteration and unauthorized access and other risks to which it may be exposed.

Likewise SIMPLETAX is compelled to fulfil its obligation on data protection secrecy and the duty to keep them adopting the necessary measures to avoid the loss, unauthorized access, taking into account the state of the technology used.

## INFORMATION SECURITY

All information you provide to us is stored on our secure servers. Where we have given you (or where you have chosen) a password which enables you to access certain parts of the Website and Apps, you are responsible for keeping this password confidential. We ask you not to share a password with anyone.

The user has to fill in the form with real, exact and complete information. All responsibility for the completion of forms with false, inaccurate or incomplete information shall be that of the user.

## USES MADE OF THE INFORMATION

We use information held about you in the following ways:

- to ensure that the Website, Apps and their content are presented in the most effective manner for you and for your mobile device or computer;
- to provide you with information, products or services that you request from us or which we feel may interest you, unless you specifically oppose to it sending an email to [privacy@simpletax.es](mailto:privacy@simpletax.es)
- to carry out our obligations arising from any contracts entered into between you and us;
- to analyse the ways in which you use the Website and Apps to ensure you get the best experience;
- to allow you to participate in interactive features of our service, when you choose to do so; and
- to notify you about changes to our service.

## DISCLOSURE OF YOUR INFORMATION

## SIMPLETAX SPAIN

We may disclose your personal information if we are under a duty to disclose or share your personal data in order to comply with any legal obligation, including but not limited to a requirement of disclosure to the Agencia Tributaria of Spain (AEAT), or in order to enforce or apply our **terms of use** and other agreements; or to protect the rights, property, or safety of SIMPLETAX, our customers, or others. This includes exchanging information with other companies and organisations for the purposes of fraud protection and credit risk reduction.

### YOUR RIGHTS

Any party providing its personal data to SIMPLETAX has right of access, correction, cancelation and objection regarding its personal data. Such rights may be exercised by notice in writing send to SIMPLETAX SPAIN, S.L., CALLE JACINTO BENAVENTE N° 11, MARBELLA, 29602, SPAIN or by electronic mail sent [privacy@simpletax.es](mailto:privacy@simpletax.es) proving user's identity.

The Website and/or App may, from time to time, contain links to and from the websites of our partner networks, advertisers and affiliates. If you follow a link to any of these websites, please note that these websites have their own privacy policies and that we do not accept any responsibility or liability for these policies. Please check these policies before you submit any personal data to these websites.

### CHANGES TO OUR PRIVACY POLICY

Any changes we may make to our privacy policy in the future will be posted on this page and, where appropriate, notified to you by e-mail.

### CONTACT

Questions, comments and requests regarding this privacy policy are welcomed and should be addressed to [privacy@simpletax.es](mailto:privacy@simpletax.es)

### RIGHT OF CANCELLATION

Users that have the status of consumer or user in accordance with Royal Decree Legislative 1/2007, of November 16, approving the consolidated text of the General Law for the Defence of Consumers and Users and other complementary laws, are informed that the service regulated by the Conditions herein constitutes an exception under the following paragraphs of Article 103 of said regulation, so that the user can not exercise it:

*"(a) The provision of services, once the service has been fully implemented, when the execution has started, with the prior explicit consent of the consumer and user and with the acknowledgement on his/her part to be aware that, once the contract has been fully executed by the app agent, he/she will have lost the right of withdrawal."*

The service will be understood to be fully executed once the tax declaration has been sent to the AEAT after payment of said service.

# **SIMPLETAX SPAIN**

## **12. THIRD PARTIES**

12.1 The Website and/or App may contain links to websites operated by third parties (“Third Party Websites”). We may monetise some of these links through the use of third party affiliate programmes. Notwithstanding such affiliate programmes, we do not have any influence or control over any such Third Party Websites and, unless otherwise stated, we are not responsible for and do not endorse any Third Party Websites or their availability or contents.

12.2 We accept no responsibility for adverts contained on the Website and/or App. If you agree to purchase goods and/or services from any third party who advertises on the Website and/or App, you do so at your own risk. The advertiser, not SIMPLETAX, is responsible for such goods and/or services and if you have any queries or complaints in relation to them, your only recourse is against the advertiser.

## **13. EVENTS OUTSIDE SIMPLETAX’S CONTROL**

13.1 SIMPLETAX will not be liable or responsible for any failure to perform, or delay in performance of, any of his obligations under this agreement or in your use of the Website and/or App that is caused by an event outside our reasonable control.

13.2 You acknowledge that SIMPLETAX has no control over tax or legal investigations by AEAT or any other legal or tax authority.

## **14. TERMINATION**

14.1 Either party may terminate this agreement immediately. You may terminate this agreement by deleting your account and refraining to use the Website.

14.2 Upon termination for any reason: (a) all rights granted to you under this agreement shall cease; (b) you must cease all activities authorised by this agreement; and (c) you must immediately delete your account and cease using the Website and certify to us that you have done so.

## **15. TRANSFER OF RIGHTS AND OBLIGATIONS**

15.1 This agreement is binding on you and us and on our respective successors and assignees.

15.2 You may not transfer, assign, charge or otherwise dispose of this agreement, or any of your rights or obligations arising under it, without our prior written consent.

15.3 SIMPLETAX may transfer, assign, charge, sub-contract or otherwise dispose of this agreement, or any of our rights or obligations arising under it, at any time during the term of the agreement.

## **16. CUSTOMER SERVICE**

## SIMPLETAX SPAIN

All notices given by you must be given to SIMPLETAX at [client@simpletax.es](mailto:client@simpletax.es) or in writing send to SIMPLETAX SPAIN, S.L., CALLE JACINTO BENAVENTE N° 11, MARBELLA, 29602, SPAIN. SIMPLETAX may give notice to you at either the e-mail or postal address you provided when registering for the Website or App. Notice will be deemed received and properly served 24 hours after an e-mail is sent, or three days after the date of posting of any letter. In proving the service of any notice, it will be sufficient to prove, in the case of a letter, that such letter was properly addressed, stamped and placed in the post and, in the case of an e-mail that such e-mail was sent to the specified e-mail address of the addressee.

### 17. WAIVER

17.1 If SIMPLETAX fails, at any time during the term of this agreement, to insist on strict performance of any of your obligations under this agreement, or if SIMPLETAX fails to exercise any of the rights or remedies to which we are entitled under this agreement, this shall not constitute a waiver of such rights or remedies and shall not relieve you from compliance with such obligations.

17.2 A waiver by SIMPLETAX of any default shall not constitute a waiver of any subsequent default.

17.3 No waiver by SIMPLETAX of any of these terms and conditions shall be effective unless it is expressly stated to be a waiver and is communicated to you in writing.

### 18. SEVERABILITY

If any of the terms of this agreement are determined by any competent authority to be invalid, unlawful or unenforceable to any extent, such term, condition or provision will to that extent be severed from the remaining terms, conditions and provisions which will continue to be valid to the fullest extent permitted by law.

### 19. VARIATIONS

19.1 We may revise these Terms of Use at any time by amending this page. You are expected to check this page from time to time to take notice of any changes we made, as they are binding on you. Nonetheless we will notify you if there are any changes to this agreement.

### 20. ENTIRE AGREEMENT

20.1 This agreement and any document expressly referred to in it constitute the entire agreement between us and supersede any previous arrangement, understanding or agreement between us, relating to the Website and App.

20.2 We each acknowledge that, in entering into this agreement (and the documents referred to in it), neither of us relies on any statement, representation, assurance or warranty ("Representation") of any person



## SIMPLETAX SPAIN

(whether a party to this Licence or not) other than as expressly set out in this document or the documents referred to in it.

20.3 Each of us agrees that the only rights and remedies available to us arising out of or in connection with a Representation shall be for breach of contract as provided in this agreement.

20.4 Nothing in this clause shall limit or exclude any liability for fraud.

### 21. LAW AND JURISDICTION

The parties are subject to Spanish legislation for the resolution of conflicts that may arise. For Users and Consumers acting in their own name, the competent courts and tribunals shall be those of the place of residence. For the rest of users, the competent courts and tribunals will be those of Málaga (Spain).

#### Online platform for resolution of litigations:

The European Commission provides an online dispute resolution platform which is available on the following link: <http://ec.europa.eu/consumers/odr/>. Users who have consumer or user status pursuant to article 3 of the TRLGDCU may submit their claims through the platform for resolution of online litigations.

### 22. YOUR CONCERNS

22.1 If you have any concerns about material which appears on the Website and/or App, please contact [info@simpletax.es](mailto:info@simpletax.es).

Marbella, 5<sup>th</sup> of October 2017