1 Scope of application, exclusion of deviating terms and conditions

1.1 The following General Terms and Conditions (hereinafter "GTC") govern the contractual relationship between Taxy.io GmbH, Jülicher Straße 72a, 52070 Aachen (hereinafter "Taxy.io") and the respective users (hereinafter "Customer") who use the platform solution for tax consultants (accessible at app.taxy.io) of Taxy.io (hereinafter "Taxy.io Platform").
1.2 The validity of the Customer's general contractual or business terms and conditions is expressly excluded. This shall also apply if Taxy.io has not expressly objected to the Customer's terms and conditions and/or provides services without objection.

2. subject matter of the contract

2.1 Via the Taxy.io platform, customers who are tax consultants or tax consultant firms can manage their clients (hereinafter "Client") and book additional fee-based modules (hereinafter "Modules").
2.2 The services of the Taxy.io platform and the modules are aimed exclusively at entrepreneurs within the meaning of § 14 BGB. An entrepreneur within the meaning of these GTC is a natural or legal person or a partnership with legal capacity who, when concluding a legal transaction, acts in the exercise of their commercial or independent professional activity.
2.3 The use of the Taxy.io platform requires the complete registration of the customer and the opening of an account in accordance with section 3.
2.4 The booking and services of the bookable modules are governed by the separate terms and conditions of the modules, which supplement these GTC.
2.5 In the event of ambiguities or contradictions, the terms and conditions of the modules shall take precedence over these GTC.

3. registration and its requirements

3.1 The use of the Taxy.io platform requires the registration and opening of a user account (hereinafter "Account").
a. To register and open an account, the customer must provide the data requested in the registration form.
b. By submitting the registration form and accepting these GTC, the customer submits an offer to conclude a licence agreement free of charge.
c. Taxy.io confirms the registration by sending the Customer a confirmation email with a personalised activation link. By confirming the activation link, a contract for the free use of the Taxy.io platform is concluded between Taxy.io and the Customer on the basis of these GTC (hereinafter "User Contract"). Upon successful registration, an account is created for the customer, which he can access using his e-mail address and password. The password can be changed at any time via the account.

d. Taxy.io shall send the customer the contractual text of these GTC in text form (e.g. by e-mail).
3.2 Registration is only permitted for entrepreneurs and only in their own name and for their own account. The conclusion of a contract as a legal entity may only be carried out by persons who act as legal representatives or other authorised persons of the legal entity on its behalf and will. Taxy.io shall request further documents (e.g. power of attorney, written authorisation, etc.) from the customer to verify the authorisation in accordance with the above sentence.
3.3 There is no entitlement to registration and conclusion of a licence agreement. Taxy.io reserves the right to refuse registration and the conclusion of a licence agreement without giving reasons.
3.1 The data requested upon conclusion of the contract must be provided completely and truthfully. If the data subsequently changes, the customer is obliged to update the information immediately. The customer must confirm the data at Taxy.io's request.

4. other accounts

4.1 In addition to his account, the customer can activate his own employees or other third parties bound by instructions (hereinafter uniformly referred to as "employees") as users. For this purpose, the customer invites employees to log on to the Taxy.io platform via their account and creates corresponding additional accounts (hereinafter "Employee Accounts").
4.2 The Customer warrants that it will only invite persons to the Taxy.io platform as employees if it is authorised to do so. Before sending an invitation, the customer is obliged to ensure that the employees agree to receive the invitation. In the event that an employee asserts claims against Taxy.io due to the unsolicited sending of the invitation, the Customer shall indemnify Taxy.io against all claims in connection with the sending of the invitation. Taxy.io reserves the right to assert further claims against the customer arising from this situation.
4.3 Each employee must create a password in the registration form. By submitting the completed registration form, the employee gains access to their employee account.
4.4 Access to the employee account is only permitted to natural persons with unlimited legal capacity and only in their own name. Employees must have reached the age of 18 at the time of registration.
4.5 The customer can restrict or delete employee accounts at any time via their account. Employee accounts are automatically terminated at the end of the licence agreement.

5 Prices and terms of payment

5.1 The conclusion of a licence agreement is free of charge.
5.2 The Customer may be charged costs by third parties in connection with the use of the Taxy.io Platform (e.g. for the use of telecommunication networks); Taxy.io has no influence on such costs.

6. granting of rights of use

6.1 Taxy.io hereby grants the Customer the simple, non-exclusive, non-sublicensable, non-transferable right to use the Taxy.io Platform within the scope of the provisions of these GTC, limited to the contractual term.
6.2 The Customer grants Taxy.io the simple, spatially, temporally and content-wise unrestricted right of use to the content (hereinafter "Content"), e.g. photos, documents, texts, posted by the Customer on the Taxy.io platform and the modules. This includes in particular the right to reproduce, use, operate, copy, publicly perform or display, distribute, modify, translate and create derivative versions of the distribution as well as the right to edit. In particular, Taxy.io is authorised to technically edit, prepare and adapt the content in such a way that it can also be displayed on mobile devices or in third-party services and software applications (e.g. software programmes of the tax office or tax advisor).

7. account use, sanctions and blocking of the account

7.1 The customer undertakes to:
a. not to create any untrue or unobjective content;
b. not to make any false statements regarding his data;
c. not to upload any content that violates youth protection laws or criminal laws;
d. not to engage in unauthorised commercial communication (e.g. spam) on or via the Taxy.io platform (e.g. by sending excessive invitations);
e. not to use automated mechanisms (such as bots, robots, spiders or scrapers) to capture content or information from other customers or otherwise access the Taxy.io platform unless Taxy.io's express prior permission has been obtained;
f. not to use any legally protected content without being authorised to do so or to set links to such content.
7.2 The actions of employees shall be attributed to the customer.
7.3 Taxy.io is authorised to irretrievably delete content and information that violates the GTC, that violates the applicable rules of courtesy, etiquette, objectivity and respectful interaction or that is otherwise offensive and/or inappropriate. In this respect, the customer has no claim to reinstatement of content that has already been deleted.
7.4 If the customer violates the GTC or statutory provisions, Taxy.io may
a. Modify or delete the customer's content and details;
b. terminate the contract with the customer without notice;
c. restrict the account temporarily or block it permanently.
7.5 Taxy.io may impose these sanctions without prior notice and without consulting the Customer, even against the Customer's express will. After imposing sanctions, Taxy.io shall give the Customer the opportunity to comment and shall re-examine the sanctions after receiving a representation from the Customer.

7.6 After a customer has been permanently blocked, there is no entitlement to restoration of the blocked account.

8. secrecy of passwords

8.1 The customer is obliged to keep the login data, passwords, etc. secret and not to pass on his access data to unauthorised third parties and to log out after each session. Declarations and actions made or committed after logging in with the customer's password and e-mail address may be attributable to the customer even if the customer has no knowledge of them. Attribution shall be made in particular if the customer wilfully or negligently provides third parties (including family members) with access to the password or the account. The Customer must inform Taxy.io immediately as soon as it becomes aware that unauthorised third parties have access to and are aware of the access data.
8.2 In the event of reasonable suspicion that access data has become known to unauthorised third parties, Taxy.io is entitled but not obliged for security reasons to change the access data at its own discretion without prior notice or to block the use of the account. Taxy.io shall inform the Customer of this immediately and shall provide new access data upon request within a reasonable period of time. The customer has no right to demand that the original access data be restored.

9 Term and cancellation

9.1 User contracts are concluded for an indefinite period. Usage contracts can be cancelled by either party at any time. If the customer cancels the licence agreement during the term of a module, the licence agreement shall be maintained until the end of the term of the last module to run and shall end upon expiry of the last module to run.
9.2 The right to terminate the contract for good cause remains unaffected.
9.3 The cancellation can be made in text form by e-mail to support@taxy.io.

10. processing after cancellation, retention obligations of the customer, export of data

10.1 The personal data stored by the Customer and the Account will be deleted by Taxy.io thirty (30) days after the end of the User Agreement. If Taxy.io is not authorised to delete data for legal or other reasons, Taxy.io may alternatively block it. As soon as Taxy.io is authorised to delete the aforementioned data, this data will also be deleted by Taxy.io.
10.2 The customer is responsible for complying with statutory retention periods. Taxy.io shall not assume any statutory retention obligations for the Customer. During the term of the licence agreement and within thirty (30) days after the end of the licence agreement, the Customer has the option of downloading data on the Taxy.io platform that must be retained.

11. availability and customisation of the Taxy.io platform and modules

11.1 Taxy.io offers the Taxy.io Platform and the Modules subject to availability. Taxy.io endeavours to keep the Taxy.io Platform and the Modules accessible at all times. Maintenance work, further development or malfunctions may restrict or temporarily interrupt the possibilities of use. This may also result in loss of data.
11.2 Taxy.io is authorised to discontinue or modify the free services at any time. Taxy.io is also authorised to adapt the Taxy.io Platform and the modules or individual functions of the Taxy.io Platform and the modules for technical reasons, insofar as this is reasonable for the Customer or is required by law.

12. warranty

12.1 Taxy.io does not warrant the Taxy.io Platform or the Modules for any purpose intended by the Customer, unless otherwise specified in the respective Service Description. Specifications set out in the respective service description or other documentation do not constitute warranties unless they are expressly designated as such.
12.2 In the event of a warranty claim, Taxy.io shall, at its own discretion, remedy the defect by rectifying the error, procuring a replacement, updating or releasing a new version.
12.3 The customer shall not be entitled to any warranty claims,
a. if the customer does not use the Taxy.io platform or the modules as intended or misuses them, or
b. if the Customer modifies or changes the Taxy.io platform or the modules outside the intended functionalities without the prior written consent of Taxy.io, or
c. if problems or errors are due to the fact that the Taxy.io platform or the modules were used with programmes that are not compatible,
unless the customer proves that the defect is attributable to the Taxy.io platform or the modules and was also present without any action on the part of the customer.
12.4 If the customer is entitled to compensation for damages or reimbursement of futile expenses due to warranty, this is subject to the limitation of liability in the following clause 13.

13. limitations of liability

13.1 Subject to the further provisions of this Section 13.1, Taxy.io shall only be liable if and to the extent that Taxy.io, its legal representatives, executives, employees or other vicarious agents are guilty of intent or gross negligence. However, in the event of Taxy.io's default or the impossibility of performance for which Taxy.io is responsible, as well as in the event of a breach of material contractual obligations (so-called cardinal obligations), Taxy.io shall be liable for any culpable behaviour of its own or that of its legal representatives, executives, employees or other vicarious agents. Essential contractual obligations are abstractly defined as those obligations

whose fulfilment is essential for the proper execution of the contract and on whose compliance the customer may regularly rely.
13.2 Except in cases of intent or gross negligence on the part of Taxy.io, its legal representatives, executives, employees or other vicarious agents, Taxy.io's liability shall be limited to the amount of damages typically foreseeable at the time of conclusion of the contract.
13.3 The exclusions and limitations of liability regulated in the above clauses 13.1 and 13.2 shall not apply in the event of the assumption of express guarantees, in the event of claims due to the absence of warranted characteristics and for damages resulting from injury to life, limb or health and in the event of mandatory statutory provisions. Furthermore, the limitations of liability regulated in Section 13.2 shall not apply in the event of Taxy.io's default in payment for claims for default interest, for the lump sum for default pursuant to Section 288 (5) BGB and for compensation for the damage caused by default, which is based on the costs of legal action.
13.4 Liability for data loss shall be limited to the typical restoration costs that would have been incurred if backup copies had been made regularly and in accordance with the risks involved, unless one of the conditions set out in Clauses 13.1 or 13.3 applies.
13.5 Taxy.io shall not be liable for the functionality of the telecommunications connection (telephone/ISDN/DSL lines, etc.) to its server in the event of power failures, nor for failures of servers that are beyond Taxy.io's control. Furthermore, Taxy.io shall not be liable for damages caused by force majeure or comparable events. Comparable events include in particular strikes, official orders, pandemics, the failure of telecommunications networks or gateways of other operators as well as disruptions in the area of other telecommunications or service providers. Furthermore, Taxy.io is not liable for content generated by the customer.
13.6 Taxy.io's strict liability for damages (§ 536 a BGB) for defects existing at the time of conclusion of the contract is excluded. Sections 13.1 and 13.2 of these GTC remain unaffected.
13.7 Claims under the Product Liability Act shall remain unaffected by the provisions of this Section 13.

14. data protection

14.1 The parties shall comply with the applicable data protection regulations, in particular those applicable in Germany.
14.2 In addition, the data protection declaration (available at:www.taxy.io/datenschutz-taxyio) and the order processing contract available at http://www.taxy.io/avv-schenkenundvererben (Art. 28 para. 3 GDPR) apply to the provision of services by Taxy.io.

15 Applicable law, place of jurisdiction and place of fulfilment

15.1 These GTC, the Supplementary GTC associated with the modules and the contracts governed by them are subject exclusively to the law of the Federal Republic of Germany, excluding the UN Convention on Contracts for the International Sale of Goods.
15.2 If the Customer is a merchant within the meaning of commercial law, a legal entity under public law or a special fund under public law, the registered office of Taxy.io shall be the exclusive place of jurisdiction for all legal disputes arising from or in connection with the GTC and the Supplementary GTC. Otherwise, the statutory places of jurisdiction shall apply.
15.3 The place of fulfilment for entrepreneurs within the meaning of § 14 BGB is the registered office of Taxy.io.

16. amendment of these GTC and Supplementary GTC

16.1 Taxy.io reserves the right to unilaterally amend these GTC and the Supplementary GTC associated with the modules if this appears objectively justified. Changes are objectively justified, for example, if the functions of the Taxy.io Platform or the Modules are expanded, if the legal or statutory situation changes (for example, if a clause is declared invalid by case law) or if the equivalence relationship existing at the time of conclusion of the contract is disturbed to a not insignificant extent by unforeseeable changes that Taxy.io does not cause and over which Taxy.io has no influence. The prerequisite for a change is always that it is reasonable for the customer.
16.2 Customers will be notified of changes to the respective GTC. They shall be deemed approved if the Customer has not objected to the validity of the amended GTC in writing or by email to Taxy.io within four weeks and Taxy.io has pointed out the legal consequences of a failure to object.

17. severability clause

Should a provision of these GTC, the Supplementary GTC or a provision included herein in the future be wholly or partially invalid or unenforceable or subsequently lose its legal validity or enforceability, this shall not affect the validity of the remaining provisions. The same shall apply if it should transpire that there is a loophole. In place of the invalid or unenforceable provisions or to fill the gap, an appropriate provision shall apply which, as far as legally possible, comes closest to what the parties intended or would have intended in terms of meaning and purpose if they had considered the point when concluding the contract or when subsequently including the provision in question. The parties are aware of the case law of the Federal Court of Justice, according to which a severability clause merely reverses the burden of proof. However, it is the express intention of the parties to maintain the validity of the remaining contractual provisions under all circumstances and thus to waive Section 139 BGB in its entirety.

Status: August 2023

Precedence of German Version

In case of discrepancies or doubts regarding the interpretation of these Terms and Conditions, the original German version (https://www.taxy.io/agb-plattform) shall prevail.