

Grantor of Power of Attorney:

Tax office:

Tax reference:.....

Contractual agency

Based on the documents with which I (we) provide you and the information I (we) give you, these being comprehensive and accurate (including for the purposes of the revenue authority wording in relation to comprehensiveness and accuracy), I (we) hereby instruct you to undertake all the activities necessary for preparation of my (our) tax returns and the filing and interpretation thereof with the competent revenue authorities.

I (we) further instruct you to undertake all measures and legal acts that appear necessary or expedient for the purposes of my (our) legal representation, based on further details of this instruction. My (our) instruction also relates to tax advice, both in connection with your activity as my (our) representative and also as regards the main features of the fiscal legislation, in relation to which I (we) intend to reach agreement with you in individual instances.

You are also entitled to use the services of third parties during completion of the assignment.

Further details of the actual content of our contractual agency are set out in the annex to the contractual agency document and in the power of attorney.

Unless agreed otherwise, the current version of the Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe [*General Terms of Business for Chartered Public Accountancy and Tax Consultancy Professions*] (AAB 2008), recommended by the Executive Board of the Kammer der Wirtschaftstreuhandberufe [*Austrian Chamber of Chartered Public Accountants and Tax Consultants*] and published on the website of the Kammer der Wirtschaftstreuhandberufe (<http://www.kwt.or.at>), shall apply to the contractual agency. Under these terms of business, and unless agreed otherwise, a reasonable remuneration shall be due, pursuant to §§ 1004, 1152 ABGB [*Austrian General Civil Code*]. I (we) acknowledge that your fee notes shall fall due for payment immediately upon receipt.

The agent shall be liable only for intentional and grossly negligent breach of the obligations accepted. In cases of gross negligence, the liability for damages under the professional liability insurance according to § 11 Wirtschaftstreuhandberufsgesetz [*Act governing Chartered Public Accountancy and Tax Consultancy Professions*] (WTBG), as amended, shall be limited to ten times the minimum sum insured.

Pursuant to § 104 Jurisdiktionsnorm [*Austrian Judicial Standards*], it is agreed that the local court responsible for commercial matters in shall have jurisdiction to settle all disputes arising out of this contract and the power of attorney relationship.

Austrian law shall also be the governing law in the event of renvoi and reference forward.

Power of attorney

Within the meaning of what is set out above, I (we) hereby authorise

law firm stamp

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to legally represent me (us) as my (our) agent in all tax, financial and other matters, before the competent authorities and persons, to sign submissions, tax returns etc. on my (our) behalf, to inspect files and to do everything that you deem to be expedient in my (our) interests, to file and withdraw appeals and legal remedies, to give appeal waiver declarations and binding declarations, and to take all action envisaged under the legal provisions related to tax which a taxpayer is entitled / obliged to take.

This also applies to representation before labour market administration authorities in matters related to labour and employment law during HR consulting, representation before the trade authorities in matters related to the law governing operational installations, and to proceedings before other administrative authorities and the independent administrative court division (UVS), based on the scope of entitlement under § 3 WTBG, in particular no. 3 of § 3(1) WTBG (representation before the UVS) as well as no. 3 (Social Security) and no. 7 (Authorities and Offices) of § 3(2) WTBG. This power of attorney shall also be valid during proceedings before the Austrian Supreme Administrative Court.

Under the Finanzstrafgesetz [*Austrian Financial Criminal Code*], this power of attorney shall also be valid during proceedings in criminal matters related to financial legislation, when the holder of the power of attorney shall act in the capacity of defence counsel.

This power of attorney shall also apply for all cash-related matters to be processed with the authorities, such as reclassification and repayment applications, acceptance of cash and cash equivalents in my (our) name.

Contrary to the first sentence of § 1022 ABGB, this power of attorney shall remain valid after the death of the grantor or the holder of the power of attorney (in the circumstances set out in §§ 107 et seq. WTBG). The power of attorney shall finally also continue, following any changes of legal form involving the grantor's business or the law firm of the holder of the power of attorney, with any legal successor in such cases.

The holder of the power of attorney shall also be entitled to appoint subsidiary holders of power of attorney.

I (we) also explicitly approve banking secrecy disclosure in relation to all my (our) banking information, pursuant to no. 5 of § 38(2) BWG [*Austrian Banking Act*], so that banking secrecy need not be observed in this respect.

I (we) also hereby grant you power of attorney to take receipt of all documents, in particular from the revenue authorities, which are henceforth exclusively to be served on the holder of the power of attorney.

This power of attorney shall revoke and replace any previous powers of attorney that may still be filed with the tax office. This power of attorney shall remain valid for as long as no written declaration of revocation is made to the tax office, and shall not cease to be valid as a result of a change in the tax reference or in the event that a different tax office takes over responsibility for my (our) tax affairs.

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Principal and grantor of the power of attorney

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Agent and holder of power of attorney