



Via Email

We are pleased that you are interested in working with us.

The work carried out by our firm is subject to our standard terms included in this document, as well as advance payment, if requested of you.

By proceeding to instruct us, you indicate your agreement to working with us under our usual terms and conditions.

The scope of our services is normally defined by services booked over our website or in other means. Our terms of service explained in this document cover such services as well as additional services that may be booked with us from time to time. The terms of service explained in this document are complimentary to any further information provided on the website.

If any of the above is not clear, or if you have any questions, please do not hesitate to contact us.



## Terms and Conditions

### 1. Our Engagement

FRESH Legal Group collectively advises globally minded people on their cross-border matters.

Since our advice often involves cross-border and multi-jurisdictional aspects, we must operate through a number of different entities in a manner that respects all laws of all countries where we are registered and regulated.

These terms of conditions are meant to cover, to the extent possible, your entire engagement with all of our group entities, which include, at the time of writing this version of the terms, at least the following entities:

- FRESH Portugal, consultancy having its headquarters in Rua Nova Do Til 17A, Funchal, Madeira, Portugal, incorporated under the name Fresh IP, Unipessoal Lda.
- Fisher & Associados, SA. A society of lawyers regulated under Portuguese laws, with its main offices in Avenida Sidonio Pais 24, 3E, Lisboa, Portugal.
- FRESH Legal Group's U.S. Taxes division, incorporated in Wyoming under the name Inova LLC.
- FRESH Legal Group, incorporated in Wyoming under the name FRESH Legal Group LLC.
- Higginson James Limited, a company incorporated in the UK with the number 09776382, is in charge of tax services provided in the UK.

Our aim is to operate as one unit as much as possible and create the smoothest and most streamlined experience.

Therefore, in working with us, we ask you to agree to this single terms and conditions document, which has been written in a unified format.

However, when you engage us, your engagement will always be with a particular entity at the time. Lawyers (or accountants) will be advising you **only** on matters in their own jurisdiction or on matters with an international aspect covering multiple jurisdictions. Where matters relating to a particular jurisdiction are advised on, a lawyer (or accountant) in that respective jurisdiction will typically be involved and review the advice given, particularly when the advice is given in writing.

For example, if you engage us to handle your tax returns in Portugal and the U.S., these terms will generate two separate agreements – one with our relevant Portuguese entity, for your Portuguese tax returns, governed by Portuguese law and subject to Portuguese courts' jurisdiction and another with our U.S. entity, governed by U.S. law and subject to U.S. courts' jurisdiction. That will be the case even if we billed for both returns in a single action.



We could bill you for advice given from any one of our entities. In most cases of joint advice, we will bill via FRESH Legal Group, which does not in fact render any advice, but acts as a central billing entity. When you are billed by FRESH Legal Group, this entity will act as a central billing agent and will pass on respective fees and responsibilities to the entities rendering the advice, and those entities will be directly responsible and liable for the advice given.

In these terms of engagement, “we”, “us”, “our” or “Fresh” means one or all of our entities and “you”, “your”, or “our client” means a person or a company that instructs us to perform services under these terms and conditions.

We will not have to accept instructions from you, but if we do, these terms and conditions will apply to all matters in respect to which we have accepted instructions from you.

**Our services are only provided for our named clients, and our terms of engagement are only enforceable by you or us and not by any third party.**

## **2. Our Client**

When you are instructing us to undertake professional work, you are responsible for the payment of our fees. When our client is an organisation and an individual instructs us, that individual confirms that he/she has the authority to do so. An individual instructing us on behalf of an organisation agrees to pay our fees in the event that the organisation fails to cover them. When our client is a law firm instructing us on behalf of their own client, both us and the instructing law firm owe the ultimate client a duty of care. In terms of fees, the instructing law firm is our client and it is responsible for payment of our fees.

## **3. Advice**

Our clients assume full responsibility for defining the exact scope of advice that they seek and disclosing all relevant information regarding their case to us, which will also enable us to provide the best advice. We may cease to act on a client’s behalf if we discover that information was withheld from us or that wrong information has been provided to us.

Law is a field with a high level of uncertainty. Results are dependent on many factors, including the views of the relevant authorities. We will act professionally and diligently but we cannot guarantee any particular outcome. Specifically, we cannot ensure that any application filed on our behalf will be successful or that the authorities will agree with our interpretation of the law. You should be aware that it is unethical for lawyers to guarantee a particular outcome rather than making their best efforts to achieve it.

Furthermore, you should be aware that tax law and particular tax law in Portugal has many grey areas. There are gaps in legislation. There are rulings that lack the factual details that they were based on. There are cases where the authorities interpret the law in the manner which seems incorrect to us and such interpretation can be beneficial or harming to the taxpayer. In advising



you, we try to take all of these factors into account and offer you options that are based on the law, our interpretation of relevant decisions, the authority's application in practice, a risk/benefit analysis and other factors. It is very important to understand that the law in this space is not well settled and that primarily for expats moving to Portugal, it is necessary to continue to monitor how it evolved. Having a tax strategy that works today but will no longer work tomorrow is a realistic possibility and you should take it into account.

You should also be aware that immigration law in Portugal provides the authorities with a high level of discretion. Policy could be unequally applied. A specific issue with the immigration authorities is often lack of availability. For example, it is not unheard of that it would be impossible to book a meeting for many months. In instructing us, we will take all reasonable efforts to help you work with the system as it is, but you should be aware of its inherent limitations.

It is your responsibility to act in good faith towards the authorities. If we make a tax or VISA application on your behalf, this means that you are aware of the details of the application and confirm that you met the underlying conditions. For example, if we declare that you have intention to stay in Portugal for either tax or VISA purposes, you confirm that this is indeed your intention. Plans can change, of course, and changing plans is absolutely fine, but as of the time that we make declarations on your behalf, these should reflect the reality of that time. If you tell us, for example, that you "only want to make a statement to satisfy the authority" but that statement is not true, we will not be able to represent you.

For both tax and immigration services, please understand that we have no control over the pace in which the authorities operate. It could be frustrating to wait for decisions by the authorities but unfortunately it is very common and not much can be done about it. Furthermore, at times VISA and tax considerations lead to different outcomes. For example, we may advise you that applying for a particular VISA could improve your tax position but if you later reverse and apply for a different VISA, authorities could take issue with the original VISA and this could impact that VISA application. We would help to the best of our ability, but there are no perfect solutions.

You should also note the limitations of consultation meetings. In a consultation meeting, we often respond to questions without having the opportunity to check each aspect of our advice. You can expect us to provide you with a good overview of the law but if you wish to have more certainty, you should ask us for a legal opinion which normally involves additional time. You should therefore not rely exclusively on oral advice and treat it with caution.

It is possible to ask us for written advice that falls short of a legal opinion but is more than a consultation. We normally call such advice "planning" (or a tax plan / moving plan). Our written advice is more comprehensive and more detailed than that offered in consultation meetings, but it still does not rise to opinion level.

It is important to remember that unless expressly stated otherwise, all our advice is paid advice and refers to the matter at hand. For example, if you hire us to file your tax returns, this does not imply that we will also offer you free tax planning and vice versa. We ask that you respect the scope of the services agreed and we will do so as well by delivering services in a timely and professional manner.



We are a paperless office. We do not keep paper copies of any document unless it is required for the purpose of rendering our services.

In the case of representation by our office terminating due to any reason, the client is obliged to appoint a replacement for our office within 10 days. Not appointing a replacement at the due time may cause harm for which our firm will not be responsible.

Our office will treat each project according to our professional judgment.

Our professional fees include only the particular matters expressly discussed. If a particular service requires follow-up steps, the professional fees payable to us do not include such follow-up steps unless it had been expressly agreed otherwise.

We send periodic reminders to our clients regarding the necessity to respond to communications issued by the authorities. We request that you will inform us of your intentions in due time and not in the last minute.

We do our best to provide an excellent service to our clients, even if we are asked to do so at the last moment. However, if we are not informed by the dates specified in the reminders, we cannot commit to filing the relevant documents on time. We also reserve the right to charge urgency fees albeit we normally do not do so.

Last minute work in addition to costing more will not be of as high quality without the opportunity for multiple rounds of review and edit.

Our office sends reminders by email to the addresses specified at the beginning of the work process. We do not commit to contacting clients by telephone or postal mail.

The client is responsible for reporting to us any changes in his/her contact details. Occasionally, we may be unable to reach the client (due to the client being out of the country, outdated contact data, etc.). In such an event, if urgent decisions concerning matters that are under our care need to be taken, we will take them using our best judgement.

Our office does its best to propose competent attorneys, accountants and enrolled agents to represent our customers abroad, combining high levels of professionalism and reasonable fees. For convenience purposes, we sometimes package advice in more than one country. However, advisors overseas, even if they operate with a Fresh email and as consultants to the Fresh brand, are independent and our office cannot check on or control every action of our agents abroad and the final choice of foreign agents is that of our clients. Advisors overseas are therefore directly responsible for their advice and any whilst we will help straighten out any issues, ultimately in the case of a complaint against an agent abroad, the foreign agent bears the responsibility and must be contacted directly. This is particularly true for services such as US tax returns or other overseas tax returns.

#### **4. Specific services**

Normally, when booking a service, it is clearly described on its booking page on the website.



There could be additional conditions described later during the booking process. For example, when booking a tax return with us, there is a list of conditions that you must confirm on MyTaxes portal. These are binding and are incorporated by reference to this agreement. The latest version on the booking website always prevails.

#### 4.1. Orientation meetings

Quick orientation meetings are supposed to be a short intro to us and help you decide which service to book with us. They are not consultations, you must not expect legal advice and they do not create a client-attorney relationship.

#### 4.2. Consultations

Consultations are 30 minute (or whatever has been booked) calls. They do not include written follow up. We will endeavor to read information sent to us ahead of consultations but we cannot guarantee that and please limit it to a reasonable scope and refrain from sending us long documents.

You may not voice or video record the consultations or use any such recordings for any purpose. Attorneys at Fresh Portugal cannot give you permission to record and any such permission would be void. If you want to have a recorded consultation, you must contact Fresh Portugal's CEO.

#### 4.3. Tax returns

##### In Portugal

Our tax returns service covers most standard tax returns in Portugal. It does not cover social security matters. In very special cases where the returns are very complex, such as in the event of multiple capital gains/crypto transactions, we may need to depart from the standard fix fee, but we will give you ample notification of that and you will be able to choose a full refund as an alternative.

The tax return service is based on your own reporting of your income figures. It does not include reviewing your documents, extracting income figures or doing your bookkeeping.

You understand that Portugal has an annual statement system which is based on people reporting their income as accurately as they can and the authorities occasionally screening and auditing such statements. You understand that your own tax return could be audited or that I could be asked to produce documents or further clarifications.

The Fresh Portugal website and the guidance from Fresh Portugal is based on their understanding of the law and the applicable double taxation treaties. You confirm that you



understand that much of the law with regards to foreign income is not well settled and falls into “grey areas”. You therefore understand that the authorities can take a different view to mine or to that of Fresh Portugal and consider different classifications of income to be more appropriate.

Our tax return package does not include representation in enquiries or an audit, in case they happen. Such work is billed on an hourly basis.

You understand that the return will be filed on the basis of the information you entered into the form and that our service does not include a detailed review of tax documents from another country. Specifically, you are aware that Portugal does not offer automated upload of securities gains and that if you had capital gains from securities, it is your responsibility to input the information and that you have done it in the form.

#### In the U.S.

US tax returns are provided by our US entity, Inova LLC.

We will prepare your return based on the information you provide, and not audit or otherwise verify your data, although we may ask for additional clarification of some information. Our services cannot be relied upon to detect fraud or misrepresentation, though we may advise you if we identify potential concerns.

If sufficient information is not provided in a timely manner or if we are otherwise unable to file your return on time for any reason, we may file for extensions on your behalf, provided you supply the minimum required data. Taxpayers living abroad are afforded an automatic two-month extension to file U.S. tax returns (generally until June 15), but this is an extension to file only, not an extension to pay. All taxes owed remain due by the original filing deadline (generally April 15), and penalties and interest may accrue on any unpaid balance after that date.

The U.S. tax return service includes the preparation and filing of (1) U.S. federal individual income tax return (for an individual or a married couple filing jointly) with standard schedules and filing of extensions (if necessary). It also includes the filing of FBAR statements, up to 10 accounts.

The following services are not included in the base fee:

- Any corporate tax returns (including US LLCs, corporations, partnerships, S-corps)
- Foreign company reporting in the US / CFC reporting (e.g. Forms 5471, 8865, 8858)
- Large amount (over 20) of capital gains transactions
- Complex Cryptocurrency / digital asset transactions (e.g. Airdrops, staking) or over 20 standard capital gains transactions related to Crypto.
- Large amount (3+) of K1s or other similar forms
- State tax returns
- FBAR filings with more than 10 accounts
- Forms 3520 and 3520-A (foreign gifts, trusts, inheritances)
- Gift tax returns (Form 709)



- Tax planning services
- Corporate Transparency Act beneficial ownership (BOI) filings
- Amendment to prior year returns
- Separate returns for spouses filing separately

If any of the services above are required, an additional fee will be assessed. We will communicate the additional fee as soon as it is determinable.

U.S. Tax law requires disclosure of certain foreign accounts, foreign entities, digital assets, and cross-border transactions. The penalties for failing to file required forms can be substantial and may include civil and criminal sanctions. You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount, so that we may accurately reflect them in the preparation of your tax returns. These forms may be required to be included as part of your individual tax returns. If you decline to provide the necessary information or you prefer not to file the forms, we may no longer be able to proceed with the engagement. If you fail to provide complete and accurate information, you will be solely responsible for any resulting penalties, interest, or additional taxes. Our firm cannot be held liable for penalties or assessments resulting from incomplete or inaccurate disclosures.

You have the final responsibility for your returns. Once prepared, you should review them carefully to determine that there are no omissions or misstatements before signing them and submitting them to the tax authorities, or authorizing e-filing of the returns. You should maintain the documentation necessary to support the data used in the preparation of your tax returns should you be required to produce them upon examination by the taxing authorities. If your return is selected for IRS or state examination, we will endeavor to assist you in responding. However, this assistance is not included in the tax return package and will be billed on an hourly basis.

Our services will be based on our understanding of the tax laws, regulations, and administrative guidance in effect as of the date we complete your returns. Tax law is subject to change, sometimes with retroactive effect, and new administrative interpretations or judicial decisions may be issued after our work is completed. Unless otherwise agreed in writing, we are not obligated to update your filings for changes in law or guidance that occur after the date of completion.

#### 4.4. Wills

Our service covers the Portuguese side of Wills. Our default wills service is an opt-out will. We can further investigate foreign law but this is normally billed on an hourly basis.

#### 4.5. Investment / property



Our services relating to investments focus on the legal side. We are not to be seen as investment or property experts on the commercial side.

## **5. Prices and Fees**

Unless we agreed a specific fee, we work on an hourly basis and our hourly rate is 250 Euros. If we work on an hourly basis, we will normally request a deposit (an advance payment) to cover a package of hours and will start working upon payment of the deposit.

Our quotes are typically effective for 30 days and invoices are normally due at the end of the month on which they have been issued.

Currency exchange rates will be calculated on the day of payment.

Payment for the requested services is in no way dependent on the completion of the work ordered in cases of delays, hindrances, or cessation of the project initiated by the client once it has been approved and the work has been done.

## **6. Contingency Fees**

There are cases that we accept on the basis that the fee payable to us corresponds to a desired outcome (a fixed fee or a percentage).

It is important to stress that:

- We cannot guarantee in any way the desired outcome.
- Contingent fee does not include, unless agreed otherwise, government and court fees.
- We have to pursue the case in the first instance. If a case is appealed, we will endeavour, but we will not be bound, to represent in appeal proceedings.
- When contingency relates to litigation, our fee becomes due when a case is no longer appealable. When it relates to administrative proceedings, our fee is due when an outcome is deemed acceptable by the authorities.
- Representation can be terminated by either party on reasonable notice, but if a client terminates representation in a contingency case, the client remains responsible for our fees in the event of a successful outcome and the client undertakes to inform us of the outcome as soon as it is made available and must provide an update whenever we request it.

## **7. Exchanging information and confidentiality**

You are responsible for updating us when there are any changes with a contact person, address, email or telephone number. We will not be held responsible for failure to be able to get hold of clients due to not holding up-to-date contact information.

We are obliged to keep the affairs of clients and former clients confidential except where disclosure is required and permitted by law or by the client or former clients. The very nature of



our services is dealing with highly confidential information (such as in the case of unpublished patents) and we have robust mechanisms in place to protect that information.

It is important to remember that the duties of care and confidentiality only apply to **clients**. We therefore urge you to formalise the relationship of retaining us as soon as possible.

In the case of tax returns in connection with this engagement, if your tax returns are being filed jointly, both spouses are considered clients of the firm. We may share information and documents with either spouse without prior consent of the other. There should be no expectation of privacy between spouses with respect to our services under this agreement.

## **8. Conflicts**

We hold conflict checks before receiving instructions from new clients or on new matters. We will not agree to act in the event that there is a risk of conflict with a different client. However, in some cases, a waiver can be a suitable solution to a potential conflict. If we informed you that we refuse to act due to the risk of a conflict arising, this does not mean that there is actually a conflict, only that there is a risk for one. In such an event, we will ask you to not provide us any additional information on the relevant matter. All information already provided to us will be treated, as expected, in strict confidentiality.

## **9. Our relationship with clients, and complaints procedure**

Our relationship with our clients is and must be a relationship of mutual respect. We will always respond to clients respectfully and in due time and our clients must always interact with us or our staff in a professional manner. Clients also agree and undertake to pay our bills ahead of their due date.

Either we or our clients can terminate the relationship at any time within a 30 days notice. However, if a client is being disrespectful to staff or is late in making full payment for our services, we may immediately cease to act on all client matters and it would be the client's responsibility to find a replacement counsel. We also have the right to terminate the relationship with immediate notice subject to refunding fees for services that have not yet been delivered.

In our commitment to providing the highest quality service and ensuring customer satisfaction, we encourage open and direct communication should our services not meet your expectations. Before leaving a public review, we kindly request that you inform us of any issues or dissatisfaction with our services. This allows us the opportunity to address and rectify any concerns, demonstrating our commitment to excellence and customer satisfaction.

Process:

1. **Notification:** Should you be dissatisfied with any aspect of our services, please notify us in writing within 7 days of the service's completion. Please provide a detailed account of your concerns, allowing us the opportunity to resolve the matter.
2. **Resolution Attempt:** Upon receiving your feedback, we will investigate the matter and strive to resolve it to your satisfaction within [xx days]. Our goal is to ensure that every client's experience meets our high standards of quality and service.



- 3. Feedback After Resolution:** If, after this process, you feel that your concerns have not been adequately addressed, you retain your right to express your feedback publicly. We only ask that such feedback be fair, factual, and reflect the efforts made to resolve the situation.

Please note, engaging in this complaint process is a prerequisite for any claim of refund or compensation due to unsatisfactory service. Failure to follow this process may impact your eligibility for such claims and in most cases, will lead to a denial of any refund requests, as it prevents us from making proactive efforts to address your concerns.

#### **10. Limit of liability**

To the extent permissible under the relevant law that governs our engagement, our liability in relation to any service provided by any of our entities is limited to 2 times the fees paid to us for services rendered within the last year.

If you or your client consider that there may be circumstances in which you or your client might suffer loss or damage arising from or in connection with our services which is irrecoverable or exceeds the amount recoverable under these Terms and Conditions, you or your client may wish to consider organising your own insurance accordingly.

#### **11. Personal Data**

By instructing us you are consenting to our use as data processors of relevant personal data as appropriate in the course of our professional services, including any transfers of such data outside the European Union and sending to you and/or members of your organisation information about our services that may be of interest to you.

We may transmit data electronically (including email, cloud storage, and secure portals). While we use reasonable efforts to protect your data, you acknowledge that electronic communication and storage carry inherent risks. By engaging our services, you consent to our use of electronic communication and storage. Being a group that operates in both Europe and the U.S., client data is normally accessible to our team in Europe and our team in the U.S. and we have a legitimate interest under GDPR to store your data in such a way to provide you a better service. In accepting these terms, you also consent to cross-border storage of personal data. If you have any reasons to limit the storage of your data to a particular jurisdiction, please inform us in good time and we will let you know if this is possible.

In the case of clients who are individuals you agree that we may process/disclose personal data in connection with (a) the carrying out of credit checks and the taking of credit references; (b) client identification procedures; (c) conflict of interest checks; and (d) the delivery of our services. You also agree that we may send you and/or members of your organisation information about our services that may be of interest to you. This may include seminar, hospitality events and legal updates. If at any time you or any member of your organisation does not wish to receive such information from us, please let us know. Finally, you agree that if you have supplied us with credit or debit card information, we will be allowed to hold such information.

#### **12. Governing Law and Jurisdiction**



These Terms and Conditions, prior to initiating any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with the same or their subject matter or formation, you agree that a confidential mediation of at least 8 hours will take place in Lisbon, Portugal, in an attempt to settle the dispute amicably. The process of choosing the mediator/arbitrator would be the following: the accusing party will propose 3 reputable mediators and the accused party will have 7 days to choose one. The costs will be equally shared by the parties. A party that refuses to participate in mediation will have no entitlement to their legal costs in an eventual arbitration or court proceedings.

Should mediation fail, you agree that any claim with regards to advice given by one of our lawyers can only be brought directly against such lawyer and against such a lawyer only and in the jurisdiction where such lawyer is licensed. If a claim involves advice by more than one lawyer, different claims will need to be brought in different courts. If advice was given by a U.S. CPA, claims can only be brought against Inova LLC in the U.S. and only subject to the procedure described above.

Otherwise, claims not directed to advice given to you will be settled in confidential arbitration that would be held by the arbitration Carmit of the Portuguese Chamber of Commerce and Industry. You hereby irrevocably agree that claims could be brought before said chamber and to participate in any proceedings before said chamber.

Any decision of the arbitrator will be final, could not be appealed and will remain confidential.

### **13. Approval**

By instructing us to proceed, you accept these terms and conditions. For the sake of good order, however, we would appreciate it if you could sign and date these terms and send them to us.

I hereby approve that I read and agreed to these terms of engagement

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| Name | Signature | Date | email |
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