

Terms & Conditions

Effective Date: 28. August 2019

This website, the content, any service of the website and the web application (collectively "CryptoTax" or the "Service") are owned by 21 Consulting GmbH, a German limited liability company (the "Owner"). These Terms and Conditions ("Terms", "Terms and Conditions") govern your relationship with CryptoTax operated by 21 Consulting GmbH ("us", "we", or "our").

Please read these Terms and Conditions carefully before using the Service.

Your access to and use of the Service is conditioned on your acceptance of and compliance with these Terms. These Terms apply to all visitors, users and others who access or use the Service.

By using CryptoTax, you warrant that you have reviewed this Terms and Conditions and the Privacy Policy, which can be viewed at https://cryptotax.io/en-us/legal/ (collectively "Agreements") and agree to both in full. I you do not agree with or understand the Terms and Conditions or the Privacy Policy or parts of the Agreements please stop using CryptoTax and exit immediately.

The following terminology and definitions apply to the Agreements:

"User"	The person using CryptoTax under the provisions of the Agreements. If personal pronouns shall be used the User will be addressed as "You".
"21 Consulting"	The Owner and operator of CryptoTax is 21 Consulting GmbH. If personal pronouns shall be used the Owner will be addressed as "We".
"Parties"	The User and 21 Consulting will be individually addressed as "Party" and collectively as "Parties".

All communications made in regard to the Agreements shall be done in English language and primarily done by electronic communication. The Agreements do not create a partnership, joint venture or any other alliance between the Parties.

Preamble

CryptoTax is a tracking application which allows you to import transaction data from different data sources like cryptocurrency exchanges and wallet providers. CryptoTax's paid and unpaid features include, but are not limited to, different evaluations of the uploaded transaction data, automated calculations which could be used for tax purposes and other related services.



The Parties agree that CryptoTax is the sole property of the Owner. Against this background we reserve the right to offer other and additional services or modify, update or revise content on CryptoTax, including the Agreements, or stop to provide existing products and services at our discretion. The User agrees that we shall not be held liable for any of the above-mentioned actions and accept that the Agreements shall apply to any new products and services or updated, modified and/or revised content. You acknowledge and accept that it is your responsibility to frequently review the Agreements and CryptoTax in order to be aware of the currently effective terms and the state of CryptoTax. If you do not agree with the Agreements or parts of it at any time please stop using CryptoTax immediately.

1. License

We may provide you with certain outputs during the use of the Service. Such outputs may include, but are not limited to, data, files or information as a result of certain calculations or requests of the User or documentations meant to help you with the use of CryptoTax (the "Outputs"). Subject to the Agreements, we grant you a worldwide, non-exclusive, personal, limited, royalty-free, non-transferable and revocable license to use the Outputs solely in connection with your personal tax return or the use of CryptoTax (the "License"). Subject to the restrictions of this License, you may temporarily download the Outputs for personal, non-commercial use only.

You must not:

- a) Attempt to reverse engineer any software code contained on CryptoTax;
- b) Transfer the Outputs to other parties (natural person or corporation);
- c) Mirror the Outputs on other another server;
- d) Use the Outputs for any commercial purpose;
- e) Display the Outputs publicly;
- f) Remove any proprietary notations like trademarks, copyrights, logos, etc. from the Outputs; or
- g) copy the Outputs or modify it.
- h) Upload or spread any malicious code which is able to harm CryptoTax or any device of any User of the Service;
- i) Violate the security of CryptoTax in any other way; or
- j) use web crawlers, bots or similar tools to access or index data from CryptoTax.

This License shall automatically terminate (i) upon your cessation of use of CryptoTax, (ii) the termination of this Terms and Conditions, (iii) the violation of any of the above stated license restrictions or (iv) any other provision of the Agreements. The License may be terminated by 21 Consulting GmbH at any time.

Upon the termination of this License, you must destroy any Outputs in your possession whether in electronic or other format.

2. Intellectual Property Rights and Commercial Use

Unless otherwise stated the Owner owns the intellectual property rights in all materials on CryptoTax and CryptoTax itself. All intellectual property rights are reserved. You may view,



download and print parts of CryptoTax – only for personal use – subject to the restrictions set in the Agreements.

You must not:

- a) republish material from CryptoTax;
- b) trade, sell, resell, rent or sub-license material from CryptoTax;
- c) display CryptoTax or parts of CryptoTax in public or
- d) reproduce, duplicate, copy or otherwise exploit any part or access to CryptoTax for a commercial purpose

unless you have a written approval of the Owner or the content is explicitly released for redistribution.

The Service and its original content, features and functionality are and will remain the exclusive property of 21 Consulting GmbH and its licensors. The Service is protected by copyright, trademark, and other laws of both the Germany and foreign countries. Our trademarks and trade dress may not be used in connection with any product or service without the prior written consent of 21 Consulting GmbH.

3. Age Restriction

CryptoTax is intended for Users who are at least 18 years old. If you are under the age of 18, you are not permitted to register an account or use the Service.

4. Account

When you create an account with us, you must provide us information that is accurate, complete, and current at all times. Failure to do so or using CryptoTax for unlawful activities under the law of any jursidiction constitutes a breach of the Terms, which may result in immediate termination of your account on our Service.

You are responsible for safeguarding the password that you use to access the Service and for any activities or actions under your password, whether your password is with our Service or a third-party service.

You agree not to disclose your password to any third party. You must notify us immediately upon becoming aware of any breach of security or unauthorized use of your account by email notification to <u>contact@cryptotax.io</u>.

You agree that your account is non-transferable. The rights to your account content terminate with your death.

5. Purchases

If you wish to purchase any product or service made available through the Service ("Purchase"), you may be asked to supply certain information relevant to your Purchase



including, without limitation, your credit card number, the expiration date of your credit card, your billing address, and your shipping information.

You represent and warrant that: (i) you have the legal right to use any credit card(s) or other payment method(s) in connection with any Purchase; and that (ii) the information you supply to us is true, correct and complete.

By submitting such information, you grant us the right to provide the information to third parties for purposes of facilitating the completion of Purchases.

At the time of your purchase, you will be shown a breakdown of what you will be billed. You authorize us to charge the amount or amounts shown to you at the time of your purchase using the selected payment method.

We reserve the right to refuse or cancel your order at any time for certain reasons including but not limited to: product or service availability, errors in the description or price of the product or service, error in your order or other reasons. We reserve the right to refuse or cancel your order if fraud or an unauthorised or illegal transaction is suspected.

If you would like to request a refund after a successful payment, please send a mail from the email address you used to sign up for the Service stating the payment which should be refunded and the reason for the refund. Please note that refunds are not possible after the generation of a tax report.

6. Availability, Errors and Inaccuracies

We are constantly updating our offerings of products and services on CryptoTax. The products or services available on our Service may be mispriced, described inaccurately, or unavailable, and we may experience delays in updating information on the Service and in our advertising on other web sites.

We cannot and do not guarantee the accuracy or completeness of any information, including prices, product images, specifications, availability, and services. We reserve the right to change or update information and to correct errors, inaccuracies, or omissions at any time without prior notice.

7. Links to Other Web Sites

Our Service may contain links to third-party web sites or services that are not owned or controlled by 21 Consulting GmbH.

21 Consulting GmbH has no control over, and assumes no responsibility for, the content, privacy policies, or practices of any third party web sites or services. You further acknowledge and agree that 21 Consulting GmbH shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with use of or reliance on any such content, goods or services available on or through any such web sites or services.



We strongly advise you to read the terms and conditions and privacy policies of any thirdparty web sites or services that you visit.

8. Termination

You can terminate your account at any time. Please send an email from the email address you used to sign up for the Service to <u>contact@cryptotax.io</u> stating your termination request.

We may terminate or suspend your account immediately, without prior notice or liability, for any reason whatsoever, including without limitation if you breach the Terms. Upon termination, your right to use the Service will immediately cease. If you wish to terminate your account, you may simply discontinue using the Service.

A termination will lead to the deletion of all uploaded transaction data as well as personal information like your email address, password and the removal of your access to the Service including but not limited to the previously purchased items. You will not be entitled to any refund. At the termination, any provisions that would be expected to survive termination by their nature shall remain in full force and effect.

9. Changes

We reserve the right, at our sole discretion, to modify or replace these Terms at any time. If a revision is material we will try to provide at least 30 days notice prior to any new terms taking effect. What constitutes a material change will be determined at our sole discretion. By continuing to access or use our Service after those revisions become effective, you agree to be bound by the revised terms. If you do not agree to the new terms, please stop using the Service.

10. Disclaimer

The Service does not represent financial, tax, audit, brokerage or legal advice, and is not intended to be used by anyone for the purpose of financial advice, legal advice, audit services, tax avoidance, promoting, marketing or recommending to any other party any matter addressed herein. For financial or legal advice please consult your own professional like attorney, tax advisor or chartered accountant. The Service does not offer a representation by a lawyer, tax advisor, certified financial planner or any other regulated professional. The Service may provide access to such external professionals. Please note that the 21 Consulting GmbH does not guarantee the accuracy, relevance, timeliness, or completeness of any services provided by such external professionals. 21 Consulting GmbH has no control over, and assumes no responsibility for the services or practices of any third-party professional. You further acknowledge and agree that 21 Consulting GmbH shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with use of or reliance on any such third-party advice, goods or services available at or through any such professional.

21 Consulting GmbH assumes no responsibility for errors or omissions in the contents on the Service.



Your use of the Service is at your sole risk. The Service is provided on an "AS IS" and "AS AVAILABLE" basis. The Service is provided without warranties of any kind, whether express or implied, including, but not limited to, implied warranties of merchantability, fitness for a particular purpose, non-infringement or course of performance.

In no event shall 21 Consulting GmbH be liable for any special, direct, indirect, consequential, or incidental damages or any damages whatsoever, whether in an action of contract, negligence or other tort, arising out of or in connection with the use of the Service or the contents of the Service. 21 Consulting GmbH reserves the right to make additions, deletions, or modification to the contents on the Service at any time without prior notice.

21 Consulting GmbH its subsidiaries, affiliates, and its licensors do not warrant that a) the Service will function uninterrupted, secure or available at any particular time or location; b) any errors or defects will be corrected; c) the Service is free of viruses or other harmful components; or d) the results of using the Service will meet your requirements.

11. Limitation of Liability

To the fullest extent permissible by law, 21 Consulting GmbH, nor its directors, employees, partners, agents, suppliers, or affiliates, shall be liable for any indirect, incidental, special, consequential or punitive damages, including without limitation, loss of profits, data, use, goodwill, or other intangible losses, resulting from (i) your access to or use of or inability to access or use the Service; (ii) any conduct or content of any third party on the Service; (iii) any content obtained from the Service; and (iv) unauthorized access, use or alteration of your transmissions or content, whether based on warranty, contract, tort (including negligence) or any other legal theory, whether or not we have been informed of the possibility of such damage, and even if a remedy set forth herein is found to have failed of its essential purpose.

The maximum liability of 21 Consulting GmbH related to your use of the Service or in regards to the Agreements is limited to five hundred (\$ 500) US Dollars. This covers all claims you may have against 21 Consulting GmbH, including but not limited to fraud, loss of profit or revenues or attorney's fees.

Some or all of the provisions provided in this section "Limitation of Liability" may not be applicable to you, depending upon your jurisdiction.

12. Contests, Sweepstakes and Promotions

Any contests, sweepstakes or other promotions (collectively, "Promotions") made available through the Service may be governed by rules that are separate from these Terms. If you participate in any Promotions, please review the applicable rules as well as our Privacy Policy. If the rules for a Promotion conflict with these Terms, the Promotion rules will apply.

13. Governing Law



These Terms shall be governed and construed in accordance with the laws of Bavaria, Germany, without regard to its conflict of law provisions.

Our failure to enforce any right or provision of these Terms will not be considered a waiver of those rights. If any provision of these Terms is held to be invalid or unenforceable by a court, the remaining provisions of these Terms will remain in effect. These Terms constitute the entire agreement between the Parties regarding our Service, and supersede and replace any prior agreements we might have between the Parties regarding the Service.

14. Interaction with other Terms and Conditions

There may be additional Terms & Conditions for CryptoTax, which shall primarily and additionally apply to Users from certain residence states. If you are a German resident, meaning you are having your main residence in Germany our German Terms and Conditions – which can be found at https://cryptotax.io/agbs-app/ - shall primary and additionally apply to you. I.e. if there are deviant provisions between this Terms and Conditions and the German Terms and Conditions the provisions of the German Terms and Conditions shall apply. For anything not explicitly regulated in the German Terms and Conditions the provisions of this Terms and Conditions the provisions of the German Terms and Conditions the provisions the German Terms and Conditions the pr

Contact Us

If you have any questions about these Terms or if you are aware of any violations of the Agreements, please contact us at <u>contact@cryptotax.io</u>.