

**VASTRECHT BELASTINGADVIES AND FAMILY OFFICE RATES 2024**

*(We reserve the right to change or modify pricing throughout the year)*

|                                                                                                                                         | 2024 excl VAT       | 2024 incl VAT       |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Tax returns</b>                                                                                                                      |                     |                     |
| income tax, basic annual fee low                                                                                                        | 235,00              | 284,35              |
| income tax, basic annual fee, medium                                                                                                    | 515,00              | 623,15              |
| income tax, basic annual fee, high                                                                                                      | 1.090,00            | 1.318,90            |
| income tax, student fee ( <i>standard return, simplified handling</i> )                                                                 | 180,00              | 217,80              |
| package deal ( <i>one tax return, one provisional tax return, four assessment checks and 3 three minor advice questions by e-mail</i> ) | by request          |                     |
| <b>Additional fees tax returns (applicable in combination with basic annual fee)</b>                                                    |                     |                     |
| adjustments following draft                                                                                                             | hourly rate         | hourly rate +21%    |
| calculations mortgage deduction limitations                                                                                             | 300,00              | 363,00              |
| handling benefits (e.g. childcare)                                                                                                      | 300,00              | 363,00              |
| questionnaire in case of request for additional documentation                                                                           | hourly rate         | hourly rate +21%    |
| reminders following no-reply                                                                                                            | 21,00               | 25,41               |
| corporate income tax returns                                                                                                            | 310,00              | 375,10              |
| <i>Note: this amount is per entity in case of a "fiscal unit"</i>                                                                       |                     |                     |
| other returns                                                                                                                           | hourly rate         | hourly rate +21%    |
| dividend tax                                                                                                                            | 100,00              | € 121,00            |
| inheritance tax return                                                                                                                  | 840,00              | € 1.016,40          |
| gift tax return                                                                                                                         | 350,00              | € 423,50            |
| request or modification of provional tax assessments                                                                                    |                     |                     |
| for individuals, per person (double rate for couples)                                                                                   | 103,31              | 125,01              |
| for income tax entrepreneurs                                                                                                            | cost regular return | cost regular return |
| for wife/husband partnership, per couple                                                                                                | cost regular return | cost regular return |
| for corporations                                                                                                                        | 78,00               | 94,38               |
| check of assessments etc.                                                                                                               | 16.53               | 20,00               |
| notice of appeal against assessments, <i>excl. substantiation, substantiation of appeals based on facts and law (hourly rate)</i>       | 75,00               | 90,75               |
| fiscal "house cleaning" for past declarations ( <i>resolving tax warrants etc.</i> )                                                    | hourly rate         | hour rate+21%       |
| <i>Hourly rates are at bottom of list</i>                                                                                               |                     |                     |
| <b>Accounting incl VAT-returns and annual report (rates per hour)</b>                                                                   |                     |                     |
| rate for supporting preparatory work                                                                                                    | 50,00               | 60,50               |
| processing of administration                                                                                                            | 93,00               | 112,53              |
| preparational of annual report                                                                                                          | 140,00              | 169,40              |
| evaluation of pension care, generally                                                                                                   | 300,00              | 363,00              |
| income statements for SPMS etc., generally                                                                                              | 150,00              | 181,50              |
| year end closing, statistics Chamber of Commerce,                                                                                       | 110,00              | 133,10              |
| 'shareholders' meeting minutes' (corporations only)                                                                                     | 110,00              | 133,10              |
| registration tax office                                                                                                                 | 110,00              | 133,10              |
| ask Chamber of Commerce excerpt                                                                                                         | 15,00               | 18,15               |
| Fixed prices on request                                                                                                                 |                     |                     |
| <b>Wage tax administration (Note: excluding additional factfinding and consulting work (hourly rate))</b>                               |                     |                     |
| fixed annual rate per employee                                                                                                          | 93,00               | 112,53              |
| fixed basic costs a year/employee                                                                                                       | 65,00               | 78,65               |
| wage slip, no changes                                                                                                                   | 16,00               | 19,36               |
| So: per employee ( <i>excl. changes and/or explanation</i> )                                                                            | 257,00              | 310,97              |
| <b>Additional fees wage tax administration</b>                                                                                          |                     |                     |
| single fee adding new employee                                                                                                          | 93,00               | 112,53              |
| per change ( <i>reported before 15th of the month</i> )                                                                                 | 16,00               | 19,36               |
| changes communicated after 15th of the month                                                                                            | hourly rate         |                     |
| pro forma calculation                                                                                                                   | hourly rate         | hourly rate+21%     |
| additional explanation                                                                                                                  | hourly rate         |                     |



*Hourly rates are at bottom of list*

| Consulting                                                                |                |                    |
|---------------------------------------------------------------------------|----------------|--------------------|
| home visit                                                                | hourly rate    | hourly rate+21%    |
| basic model contracts                                                     | 150,00         | 181,50             |
| General                                                                   |                |                    |
| WWFT-necessities for new clients:                                         |                |                    |
| for individuals and BV's                                                  | 25,00          | 30,25              |
| for income tax entrepreneurs and corporations                             | 50,00          | 60,50              |
| urgency surcharge                                                         | 150%           | 150%               |
| payment on your behalf (third party account):                             |                |                    |
| per payment                                                               | 5,00           | 6,05               |
| additional costs in case of reversal                                      | hourly rate    | hourly rate+21%    |
| fee in case of direct debit reversal                                      | 7,00           | 8,47               |
| forwarding mail received on your behalf:                                  |                |                    |
| 1st reminder (excl. interest)                                             | 5,50           | 6,66               |
| 2nd reminder (excl. interest)                                             | 11,00          | 13,31              |
| further reminders (excl. interest)                                        | 16,50          | 19,97              |
| interest in case of late payment of our invoices                          | legal interest | legal interest+21% |
| Hourly rates                                                              |                |                    |
| Low                                                                       | 150,00         | 181,50             |
| Medium                                                                    | 210,00         | 254,10             |
| High                                                                      | 300,00         | 363,00             |
| urgency surcharge                                                         | 150%           | 150%               |
| <i>The hourly rate applicable depends on your file and on the issue.</i>  |                |                    |
| <i>Your accountant will inform you prior to replying to your request.</i> |                |                    |