

# Important legal information

**The information on this site is subject to a disclaimer, a copyright notice, an email policy notice, an information policy notice, and a linking policy notice.**

## 1. Disclaimer

### 1.1

This website is maintained to inform the public about the activities of VAT plus GmbH in general. VAT plus GmbH tries to keep this information timely and accurate.

### 1.2

VAT plus GmbH does not accept responsibility or liability whatsoever with regard to the information on this site.

### 1.3

The information on this site:

- is of a general nature only and cannot be regarded as legal advice;
- does not address specific circumstances of individual cases;
- is not necessarily complete, accurate or reflect the current legal situation;
- does not replace the authentic official legal text, if published or quoted on this site;
- cannot be regarded as information about legal obligations or rights;
- VAT plus GmbH nor any person acting on behalf of VAT plus GmbH may be held responsible or liable for the use which might be made of the information on this site.

## 2. Copyright

### 2.1

Reproduction of the information on this site is not allowed. The copyright claimed by VAT plus GmbH explicitly does not cover the intellectual property rights covered by a copyright of other persons or entities. Where a copyright is claimed by VAT plus GmbH it shall be considered only to cover the intellectual products produced by VAT plus GmbH.

### 2.2

By printing, saving -where allowed- or any other permitted use of the information on this site, the user accepts the limitations to which the use of this information is subject, and accepts to compensate VAT plus GmbH in case of abuse. The minimum compensation is CHF 25'000 for each page of information, and for each jurisdiction under which the user could be held liable.

### 2.3

Abuse of copyright is reported to the authorities and, where considered appropriate by VAT plus GmbH, subject to legal measurements.

## 3. Email policy

### 3.1

VAT plus GmbH does not respond to requests by email for free information, or any other kind of request considered irrelevant by VAT plus GmbH, unless the site explicitly mentions that information can be requested.

### 3.2

Users of this site do not have a right to receive the information they have requested, in particular in cases where this site explicitly mentions that information can be requested. It is solely to VAT plus GmbH to decide whether individual requests are honored or not.

### 3.3

VAT plus GmbH aims to honor requests for information and to answer individual emails. If a user does not receive the requested information within five working days, the user can assume the request has not been honored or will not be processed for other reasons.

## 4. Information policy

VAT plus GmbH only supplies information against consideration, unless stated otherwise. VAT plus GmbH only supplies information if the client has signed an engagement letter issued to him by VAT plus GmbH.

## 5. Linking policy

### 5.1

We allow hyperlinks that refer to [www.vatplus.ch](http://www.vatplus.ch) or individual pages of this site, provided:

- the link loads the page to which the link refers in a complete new web page. It is not allowed that the referred page loads in a frame;
- VAT plus GmbH is informed within 24 hours after the hyperlink has been made;
- the hyperlink makes clear that is referred to a webpage of VAT plus GmbH;
- the hyperlink is deleted within 24 hours if requested by VAT plus GmbH.

### 5.2

VAT plus GmbH is not responsible or liable for external websites or external webpages to which this website refers to.