

# Terms and Conditions

Last updated: May 2024

## Preamble

We at Upbeat developed the LeyBeckam.com web app (“App”) – to help people file their taxes. The App allows people to submit their information and connect to an external advisor that can prepare the documentation for them.

The following terms and conditions (these “Terms”) govern your access or use of the App, and any content, products and services made available by Upbeat S.L. Calle Zurbano 45, 1, 28010 Madrid, Spain (“Upbeat”, “we”, “us”, “our”) via either the App or any websites and applications operated by third party cooperation partners (collectively, the “Services”) following your acceptance of these Terms.

Please read these Terms carefully. By accepting these Terms, you agree to be bound hereby. If you do not wish to accept these Terms, you should cease downloading, installing or using the App and our Services and/or uninstall the App immediately. The Terms will be at user’s disposal at any time to download and store.

Supplemental terms may apply to certain additional services, such as policies for a particular event, activity or campaign, and such supplemental terms will be disclosed to you in connection with the applicable Services. Supplemental terms are in addition to, and shall be deemed a part of, these Terms.

## 1 – Scope of Services

1. The Services comprise a web application and related services, which enable users to get in contact with a tax advisor through the App so that they can prepare their tax declarations or register under a special tax regime on their behalf, as well as to make use of further offers in financial matters and with regard to their tax returns.
2. Using the App, each user inputs certain relevant data needed to either prepare his/her tax return for submission to the tax authorities or their application for the special tax regime. The user is asked to answer certain predetermined questions and to provide certain information including with respect to: title, name, marital status, employment, address, religious affiliation, occupation, employer, annual wage tax statement or most recent payroll slip, second household, responsible tax office, tax identification number, education and vocational training, expenses for work equipment, job applications, professional associations, income from capital assets (if a bank statement is available), income from any sale of commodities (excluding income from pension schemes), insurance schemes, health expenses, surviving dependency, disabilities, nursed persons, personal information of children living in the same household, parents or other persons, donations, church tax, household expenses, expenses from pension schemes, permanent expenses, alimony paid to third parties and loss carryforward, as applicable. The App makes the data that is inputted by the user available to a third party tax advisor to calculate the user’s tax burden and refund amount (if any), and to prepare the documentation to register

under a special tax regime. For information about how we process all this information we collect about you, please see our Privacy Policy.

3. In order to prepare the user documentation, the third party tax advisors need access to certain pre-fill information that is electronically reported to tax authorities (namely by your employer and the relevant social security office) and stored with them. You need to provide us with any of the means of authentication for the Tax Agency such as your ID number, the reference number of the Tax Agency, the corresponding box relating to the previous income tax return, the last four digits of your bank account's IBAN or the Cl@ve Pin. You will grant an authorisation in favour of Upbeat and the third party tax advisor to use the authentication method in order to securely retrieve via the Tax Agency's Platform your pre-fill information which is encrypted via in-transit encryption (SSL) by approving access via Cl@ve Pin. Once we have received your pre-fill information from the Tax Agency's API, this information is only accessed by the responsible tax advisor and will not be stored by the App.
4. The user may elect to conclude a Service Agreement (as defined and further described in § 2 below) with us and thereby use our Services to generate his/her tax declaration for submission using the Tax Agency's Platform or to generate the necessary documentation to register under a special tax regime. Please note that the preparation of the tax declaration or registering documentation takes place outside the App but uses the data collected in-app by the user.
5. Following finalization and preparation of a user's tax declaration or registering documents, a copy of them are made available to the user for download in the App. We will send an email to the user confirming such preparation. It is important to note that the user is solely responsible for submitting the prepared documentation and/or tax declaration to the appropriate authorities within the designated time frame and in compliance with all relevant regulations and requirements.
6. Please note that the third party tax advisor calculates a user's tax burden based on the input of the user and current tax legislation. This allows the third party tax advisor to work out an expected refund or additionally owed tax amount, which, for the sake of clarity, is a non-binding calculation. This value may deviate from the actual refund or additionally owed tax amount, as these values are ultimately determined by the responsible tax office. We do not warrant or make any representation or guarantee that the tax charge, refund or additional charge calculated by the App or the third party tax advisor is accurate. Should there be any deviation from the final assessment of the tax authorities, we encourage our users to reach out to us at [hello@leybeckam.com](mailto:hello@leybeckam.com) and let us know, so that we can improve our Services.
7. Notwithstanding anything stated in these Terms, please note that none of the Services include or constitute, nor does Upbeat claim to offer, tax advisory or consulting services. Upbeat serves solely as an intermediary connecting users with third party tax advisors. Our platform operates as a conduit, sharing information approved by the respective tax advisor. If you have any specific tax or legal inquiries, we recommend that you seek advice from a tax or legal advisor.
8. Use of the App and other Services may be available through a mobile device, whose use may be subject to additional charges or fees imposed by third parties such as (for example) the telecommunications carrier you have engaged with. Each user is solely responsible for any such additional charges or fees and for the terms of any separate agreement with his/her mobile device and service provider.

9. Please note that the Services might not be available in the following regions of Spain: Basque Country, and Navarra.

## **2 – Formation of Service Agreement**

1. You engage our Services by downloading, accessing or using the App. After you have completed the sign up in the App you can elect to have Upbeat prepare your registering under special tax regime documents and/or tax declaration on your behalf.
2. For the preparation of the registering under special tax regime documentation, we charge a one-time payment fee (the “Fee”) including statutory VAT. For the preparation of your tax declaration, we charge a yearly fee subscription (the “Subscription”) including statutory VAT. By clicking on “Pay now”, you (i) accept our offer to conclude a contract of service (a “Service Agreement”) pertaining to the preparation of your register under special tax regime and/or tax declaration in accordance with these Terms and (ii) undertake to make the relevant payment in the amount of the Fee and/or the Subscription displayed via credit card. Payments are processed by Stripe Payments Europe (**Stripe**), our payment service provider.
3. Your Service Agreement is with Upbeat.
4. Your contract with us regarding your use and your access to the App in accordance with these Terms otherwise comes into effect upon your confirmation of these Terms.
5. Your contract with us is stored by us and you can access these Terms within the App. These Terms are available in English and Spanish.

## **3 – Intellectual Property**

1. All content (including logos, pictures, videos, graphics and text) related to the Services and published via the App is in particular protected as trademarks or protected by copyright and, as between you and leybeckam.com, is the sole property of Upbeat or Upbeat SL. You may not imitate, modify, use, reproduce, distribute, alter or otherwise use such content, whether for private or commercial purposes, without the prior written consent of Upbeat. Statutory provisions remain unaffected.
2. Subject to your compliance with these Terms and any applicable payment obligations, Upbeat grants you a limited, non-exclusive, non-sublicensable, revocable and non-transferable license to: (i) access and use the App on your personal device solely in connection with your use of the Services; and (ii) access and use any content, information and related materials that may be made available through the Services, in each case, solely for personal and non-commercial use. This license grant applies to all updates, upgrades and new versions of the App. Upbeat reserves the right to change any information in the App, including, but not limited to, revising and/or deleting features or other information without prior notice. All rights, title and interest not expressly granted herein are reserved by us and our licensors.
3. You may not and agree not to modify, alter, adapt, reproduce, distribute, sub-license, reverse-engineer, disassemble, create derivative works from, decompile, alter the source code of, or otherwise exploit the App unless expressly permitted by us in writing. You may not make any commercial use of any of the information provided in the App or make any use of the App for the benefit of another business unless explicitly permitted by us in writing in advance. Upbeat reserves the right to refuse

service or terminate accounts at its discretion if we believe that a user's conduct violates applicable law, these Terms or is harmful to our interests.

4. We do not claim ownership of the content that you provide, upload, submit or send to us ("User Content"). You declare that you are the copyright owner of, or owner of the rights of use of, all User Content made available to us. When you provide User Content to us using our Services, you grant us a non-exclusive, irrevocable, royalty-free, transferable and worldwide license to use such User Content and associated intellectual property and publicity rights to help us render, improve and promote the Services and develop new ones.

#### **4 – Your Duties and Obligations**

1. You agree that any information you provide to us will be true, accurate, current and complete, and you agree to promptly transmit all files and data in connection with your tax declaration and the Services as requested. You understand that in the event that you provide us with inaccurate information, our calculation of your tax returns might be affected.
2. You agree to assist us in performing our contractual duties and undertake to provide us with any supplementary information if requested.
3. You agree to promptly notify us in writing of any changes or updates to your address, telephone and email address.
4. You agree not to use any computer code, data mining software, robots, bots, scripts, scrapers or any other similar automated or manual process to gain access to, copy, collect, transmit or monitor any of the web pages, data or content (including any User Content) or other Services found on or accessed through the App. You agree not to employ any such processes to test or monitor the Services' vulnerability, or for any other purpose. You further agree not to violate any authentication mechanisms or other applications necessary for the functionality of the App. You may not introduce viruses, spyware or any other malicious code, software or mechanism that may compromise the functionality of the App.
5. You agree not to manipulate or make use of our corporate identity, whether by means of logos, headers, emails or otherwise, to conceal or in any way alter the origin or content of messages sent in connection with the Services.
6. You agree not to violate any law, statute, ordinance or regulation in connection with your use of the App and our Services.
7. You agree to cooperate in any necessary authentication measures and to provide confirmation of your identity or any information you provide to us.
8. You agree not to act in any matter that is defamatory, threatening or harassing to our employees, agents and representatives.
9. You represent and warrant that the information you may be asked to provide about third parties is accurate, that you have obtained the relevant manner lawfully, and (in particular) the relevant third party is aware about and consents your disclosure of his/her personal data to Upbeat for the purposes detailed hereunder.

#### **5 – Liability and Warranty**

1. Upbeat shall be liable without limitation (i) in case of wilful misconduct or gross negligence, (ii) for injury to life, limb or health, (iii) in accordance with the provisions

of the Spanish applicable laws and (iv) to the extent of a guarantee assumed by Upbeat.

2. In the event of damage to property or financial loss caused by Upbeat due to slight negligence, Upbeat shall only be liable for damages arising from violation of essential contractual obligations, and to the extent, such damages were foreseeable at the time of conclusion and typical for the contract. Essential contractual obligations are those obligations, whose fulfilment enables the proper execution of the contract itself and on which the user may regularly rely.
3. As far as Upbeat provides services without payment, Upbeat is only liable according to sub-paragraph 1; sub-paragraph 2 does not apply.
4. All further liability of Upbeat is excluded. In particular, Upbeat disclaims any liability deriving from the error, malfunction, unavailability, downtime, or similar event directly or indirectly related to the online connection to the Tax Agency's online websites, APIs, integrations, authentications means or similar.
5. The parties agree that the foreseeable and contract-typical damage in the sense of the above § 5.2 is at most the contract value of one year.
6. The aforementioned limitations of liability also apply to the personal liability of Upbeat's employees, representatives, organs and vicarious agents.
7. You agree to indemnify and hold Upbeat, its organs, employees and their respective assigns harmless from and against all losses, liabilities, claims and damages of every kind, as incurred, arising out of or in connection with (i) any culpable violation by you of these Terms or any statutory obligations in connection herewith or (ii) your culpable violation of the rights of third parties. Upbeat shall promptly notify you in writing in the event of such a claim. In particular, you will indemnify and hold Upbeat harmless for any damage caused by any inaccurate information provided by you to Upbeat.

## **6 – Right of Withdrawal of the Service Agreement**

1. As a “consumer” within the meaning of Article 3 of Royal Legislative Decree 1/2007, of 16 November, approving the consolidated text for the General Law for the Protection of Consumers and Users and other supplementary laws (the Spanish Consumer Protection Laws), which includes every natural person who enters into a legal transaction for any purpose that is predominantly outside his/her trade, business or profession and also any legal person and entity without legal personality acting on a non-profit basis and outside the scope of their commercial or business activities, you have a right of withdrawal in accordance with the following provisions.
2. The right of withdrawal expires according to Article 103 of the Spanish Consumer Protection Laws also if Upbeat has completely rendered the service and has only started with the performance of the service after you have given your explicit consent and at the same time confirmed your knowledge that you lose your right of withdrawal when Upbeat has completely fulfilled the contract (e.g. if Upbeat has prepared your tax return to the Tax Agency).

## **Information on Your Right of Withdrawal**

Right of withdrawal

You have the right to withdraw from this contract within 14 days without giving any reason. The withdrawal period will expire after 14 days from the day of the conclusion of the contract. To exercise the right of withdrawal, you must inform us at:

Calle Zurbano 45, 1, 28010 Madrid Madrid, Spain

[hola@leybeckam.com](mailto:hola@leybeckam.com)

Teléfono: +34 66 21 93 576

of your decision to withdraw from this contract by an unequivocal statement (e.g. a letter sent by post, fax or e-mail). You may use the attached model withdrawal form, but it is not obligatory. To meet the withdrawal deadline, it is sufficient for you to send your communication concerning your exercise of the right of withdrawal before the withdrawal period has expired.

#### Effects of Withdrawal

If you withdraw from this contract, we shall reimburse to you all payments received from you, including the costs of delivery (with the exception of the supplementary costs resulting from your choice of a type of delivery other than the least expensive type of standard delivery offered by us), without undue delay and in any event not later than 14 days from the day on which we are informed about your decision to withdraw from this contract. We will carry out such reimbursement using the same means of payment as you used for the initial transaction, unless you have expressly agreed otherwise; in any event, you will not incur any fees as a result of such reimbursement. If you requested to begin the performance of services during the withdrawal period, you shall pay us an amount which is in proportion to what has been provided until you have communicated us your withdrawal from this contract, in comparison with the full coverage of the contract.

Model withdrawal form (complete and return this form only if you wish to withdraw from the contract)

To: Upbeat, S.L Calle Zurbano 45, 1, 28010 Madrid Madrid, Spain

[hola@leybeckam.com](mailto:hola@leybeckam.com)

I/We (\*) hereby give notice that I/We (\*) withdraw from my/our (\*) contract of sale of the following goods (\*)/for the provision of the following service (\*) Ordered on (\*)/received on (\*)  
Name of consumer(s) Address of consumer(s) Signature of consumer(s) (only if this form is notified on paper) Date (\*) delete if not applicable

## **7 – Duration and Termination of the Service Agreement**

1. The Service Agreement concluded between you and Upbeat shall expire upon Upbeat rendering full performance of the service and you paying the respective Fee. In the case of the yearly Subscription the Service Agreement shall expire at the start of the next natural year, at which point a new Service Agreement may be

automatically started unless the subscription has been cancelled beforehand (as far as a fee is applicable according of § 2 of these Terms).

2. We are entitled to terminate your Service Agreement upon written notice to you in the event you negligently violate the duties and obligations specified in § 4 or if Upbeat considers that you entail a high risk in relation to money laundering or terrorist financing activities in case Upbeat conducts a customer due diligence. The right of Upbeat and you to terminate for cause remains unaffected.

## **8 – Duration and termination of these Terms**

1. Upbeat and you are entitled to terminate these Terms at any time with a notice period of ten business days. Not yet fulfilled Service Agreements are not affected by this.
2. All other provisions in these Terms shall apply indefinitely to your use and access of the App.

## **9 – Dispute Resolution**

1. Pursuant to Regulation (EU) No 524/2013, the European Commission hosts a web-based platform for the resolution of online disputes (available at <http://ec.europa.eu/consumers/odr/>). Participation in such online dispute resolution is, however, voluntary; we prefer to resolve any problems directly with our users and do not participate in this procedure. In case of a dispute, we ask our users to contact us directly at [hola@leybeckam.com](mailto:hola@leybeckam.com)
2. Upbeat is not obliged, and does not commit itself, to participate in a dispute settlement procedure before a consumer dispute resolution body (Article 58 of the Spanish Consumer Protection Laws).
3. In the event of a dispute between Upbeat and a user who is a consumer, regarding a contract to which these Terms apply, where such dispute is not able to be resolved by the relevant parties, Upbeat will notify the user by email of a consumer dispute resolution body (including their address and website) responsible for the matter and will provide a statement regarding its obligation or readiness to take part in such dispute resolution procedure.

## **10 – Miscellaneous Provisions**

1. Upbeat may amend these Terms, any policies or supplemental terms related to the Services (collectively, the “Provisions”) from time to time. Such amended Provisions will then apply to each agreement we conclude with you.
2. If we wish to amend any Provisions of an ongoing agreement with you for the future, the following shall apply:
  1. Subject to subsections (b) and (c) below, we will inform you about the planned changes in the event of any material change to any Provision that detrimentally affects your rights under these Terms, before such change goes into effect. If you do not object within 6 weeks or, if after expiry of this period, you continue to access or use the Services, this shall constitute your consent to be bound by the Provisions, as amended. In our notice to you we will inform you of your right of cancellation, the deadline and the consequences of your silence.

2. Subsection (a) shall not apply to amendments to either the subject matter of an agreement or any material obligation which would result in a material change to the contractual structure as a whole. In this case, we can make you an offer to continue a contract with our new provisions.
3. We also reserve the right to adapt or modify any Provisions with effect for the future if: (i) the changes or modifications are solely beneficial to users; (ii) the changes or modifications are necessary to comply with applicable law, including but not limited to if the applicable law changes or to comply with a court judgment or order by a public authority; (iii) the changes or modifications have no material effect on the functionality of the Services or are of a purely technical or organizational nature; or (iv) we introduce new Services or performances which require a description in the Provisions, unless this would be detrimental to the ongoing contractual relationship (in the latter case, subsection (b) shall apply).
3. These Terms shall be governed exclusively by the laws of the Kingdom of Spain, excluding application of the United Nations Convention on Contracts for the International Sale of Goods. If the user is a consumer within the European Union and has his/her habitual residence in another country, this clause shall, according to Art 6 para. 2 of the Regulation (EC) Nr. 593/2008, not prevent the application of such mandatory provisions of the law at the consumer's place of residence which would be applicable without this clause.
4. Any terms that apply to a user's access to and use of the App and any of the other Services that deviate from those provided herein are only valid where expressly agreed to in writing; individual agreements shall remain unaffected.
5. A user is only entitled to set off and apply against our claims, such amounts owed by Upbeat arising from counterclaims that are undisputed or have been finally adjudicated by a court of competent jurisdiction.
6. Should individual clauses of these Terms be or become invalid in whole or in part, these Terms shall otherwise remain valid. In the event of such invalidity, the invalid provision shall be replaced by the statutory provision, if any.