

Terms and Conditions of www.fiscalrevisione.it

Introduction

These Terms govern

- the use of this Website, and,
- any other related Agreement or legal relationship with the Owner

in a legally binding way. Capitalised words are defined in the relevant dedicated section of this document.

The User must read this document carefully.

This Website is provided by:

FISCAL REVISIONE S.R.L.

Pianopoli (CZ), via Alemanni n.1, cap. 88040

Owner contact email: amministrazione@fiscalrevisione.it

What the User should know at a glance

- Please note that some provisions in these Terms may only apply to certain categories of Users. In particular, certain provisions may only apply to Consumers or to those Users that do not qualify as Consumers. Such limitations are always explicitly mentioned within each affected clause. In the absence of any such mention, clauses apply to all Users.
 - The right of withdrawal only applies to European Consumers.
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TERMS OF USE

Unless otherwise specified, the terms of use detailed in this section apply generally when using this Website.

Single or additional conditions of use or access may apply in specific scenarios and in such cases are additionally indicated within this document.

By using this Website, Users confirm to meet the following requirements:

- There are no restrictions for Users in terms of being Consumers or Business Users;

Content on this Website

Unless where otherwise specified or clearly recognisable, all content available on this Website is owned or provided by the Owner or its licensors.

The Owner undertakes its utmost effort to ensure that the content provided on this Website infringes no applicable legal provisions or third-party rights. However, it may not always be possible to achieve such a result.

In such cases, without prejudice to any legal prerogatives of Users to enforce their rights, Users are kindly asked to preferably report related complaints using the contact details provided in this document.

Rights regarding content on this Website - All rights reserved

The Owner holds and reserves all intellectual property rights for any such content.

Users may not, therefore, use such content in any way that is not necessary or implicit in the proper use of the Service.

In particular, but without limitation, Users may not copy, download, share (beyond the limits set forth below), modify, translate, transform, publish, transmit, sell, sublicense, edit, transfer/assign to third parties or create derivative works from the content available on this Website, nor allow any third party to do so through the User or their device, even without the User's knowledge.

Where explicitly stated on this Website, the User may download, copy and/or share some content available through this Website for its sole personal and non-commercial use and provided that the copyright attributions and all the other attributions requested by the Owner are correctly implemented.

Any applicable statutory limitation or exception to copyright shall stay unaffected.

Access to external resources

Through this Website Users may have access to external resources provided by third parties. Users acknowledge and accept that the Owner has no control over such resources and is therefore not responsible for their content and availability.

Conditions applicable to any resources provided by third parties, including those applicable to any possible grant of rights in content, result from each such third parties' terms and conditions or, in the absence of those, applicable statutory law.

Acceptable use

This Website and the Service may only be used within the scope of what they are provided for, under these Terms and applicable law.

Users are solely responsible for making sure that their use of this Website and/or the Service violates no applicable law, regulations or third-party rights.

Therefore, **the Owner reserves the right to take any appropriate measure to protect its legitimate interests including by denying Users access to this Website or the Service, terminating contracts, reporting any misconduct performed through this Website or the Service to the competent authorities – such as judicial or administrative authorities - whenever Users engage or are suspected to engage in any of the following activities:**

- violate laws, regulations and/or these Terms;
- infringe any third-party rights;
- considerably impair the Owner's legitimate interests;
- offend the Owner or any third party.

TERMS AND CONDITIONS OF SALE

Paid Products

Some of the Products provided on this Website, as part of the Service, are provided on the basis of payment.

The fees, duration and conditions applicable to the purchase of such Products are described below and in the dedicated sections of this Website.

Product description

Prices, descriptions or availability of Products are outlined in the respective sections of this Website and are subject to change without notice.

While Products on this Website are presented with the greatest accuracy technically possible, representation on this Website through any means (including, as the case may be, graphic material, images, colours, sounds) is for reference only and implies no warranty as to the characteristics of the purchased Product.

The characteristics of the chosen Product will be outlined during the purchasing process.

Purchasing process

Any steps taken from choosing a Product to order submission form part of the purchasing process.

The purchasing process includes these steps:

- Users must choose the desired Product and verify their purchase selection.
- After having reviewed the information displayed in the purchase selection, Users may place the order by submitting it.

Order submission

When the User submits an order, the following applies:

- The submission of an order determines contract conclusion and therefore creates for the User the obligation to pay the price, taxes and possible further fees and expenses, as specified on the order page.
- In case the purchased Product requires an action from the User, such as the provision of personal information or data, specifications or special wishes, the order submission creates an obligation for the User to cooperate accordingly.
- Upon submission of the order, Users will receive a receipt confirming that the order has been received.

All notifications related to the described purchasing process shall be sent to the email address provided by the User for such purposes.

Prices

Users are informed during the purchasing process and before order submission, about any fees, taxes and costs (including, if any, delivery costs) that they will be charged.

Prices on this Website are displayed:

- either exclusive or inclusive of any applicable fees, taxes and costs, depending on the section the User is browsing.

Methods of payment

Information related to accepted payment methods is made available during the purchasing process.

Some payment methods may only be available subject to additional conditions or fees. In such cases related information can be found in the dedicated section of this Website.

All payments are independently processed through third-party services. Therefore, this Website does not collect any payment information – such as credit card details – but only receives a notification once the payment has been successfully completed. The User may read the privacy policy of this Website to learn more about the data processing and Users' rights regarding their data.

If a payment through the available methods fails or is refused by the payment service provider, the Owner shall be under no obligation to fulfil the purchase order. If a payment fails or is refused, the Owner reserves the right to claim any related expenses or damages from the User.

Authorization for future PayPal payment

If Users authorise the PayPal feature which allows future purchases, this Website will store an identification code linked to the Users' PayPal account. This will authorise this Website to automatically process payments for future purchases or recurring instalments of past purchases.

This authorisation can be revoked at any time, either by contacting the Owner or by changing the user settings offered by PayPal.

Retention of Product ownership

Until payment of the total purchase price is received by the Owner, any Products ordered shall not become the User's property.

Retention of usage rights

Users do not acquire any rights to use the purchased Product until the total purchase price is received by the Owner.

Delivery

Delivery of digital content

Unless otherwise stated, digital content purchased on this Website is delivered via download on the device(s) chosen by Users.

Users acknowledge and accept that in order to download and/or use the Product, the intended device(s) and its respective software (including operating systems) must be legal, commonly used, up-to-date, and consistent with current market-standards.

Users acknowledge and accept that the ability to download the purchased Product may be limited in time and space.

Contract duration

Trial period

Users have the option to test this Website or selected Products during a limited and non-renewable trial period, at no cost. Some features or functions of this Website may not be available to Users during the trial period.

Further conditions applicable to the trial period, including its duration, will be specified on this Website.

The trial period shall end automatically and shall not convert into any paid Product unless the User actively purchases such paid Product.

Subscriptions

Subscriptions allow Users to receive a Product continuously or regularly over time. Details regarding the type of subscription and termination are outlined below.

Fixed-term subscriptions

Paid fixed-term subscriptions start on the day the payment is received by the Owner and last for the subscription period chosen by the User or otherwise specified during the purchasing process.

Once the subscription period expires, the Product shall no longer be accessible.

Installments

If the purchase price is paid in several installments, the subscription shall start on the day that the first payment is received by the Owner and last for the entire duration of the subscription, provided that all other installments are received in time.

Failure to meet the payment deadlines may result in the unavailability of the Product.

Provision of personal data

To access or receive some of the Products provided via this Website as part of the Service, Users may be required to provide their personal data as indicated on this Website.

User rights

Right of withdrawal

Unless exceptions apply, the User may be eligible to withdraw from the contract within the period specified below (generally 14 days), for any reason and without justification. Users can learn more about the withdrawal conditions within this section.

Who the right of withdrawal applies to

Unless any applicable exception is mentioned below, Users who are European Consumers are granted a statutory withdrawal right under EU rules, to withdraw from contracts entered into online (distance contracts) within the specified period applicable to their case, for any reason and without justification.

Users that do not fit this qualification, cannot benefit from the rights described in this section. The Consumer shall only be liable to the Seller for any diminution in the value of the goods resulting from handling the goods in a manner other than that necessary to acquaint him with the nature, characteristics and functionality of the goods.

Exercising the right of withdrawal

To exercise their right of withdrawal, Users must send to the Owner an unequivocal statement of their intention to withdraw from the contract.

To this end, Users may use the model withdrawal form available from within the “definitions” section of this document. Users are, however, free to express their intention to withdraw from the contract by making an unequivocal statement in any other suitable way. In order to meet the deadline within which they can exercise such right, Users must send the withdrawal notice before the withdrawal period expires.

When does the withdrawal period expire?

- **In case of purchase of a digital content not supplied in a tangible medium**, the withdrawal period expires 14 days after the day that the contract is entered into, unless the User has waived the withdrawal right.

Effects of withdrawal

Users who correctly withdraw from a contract will be reimbursed by the Owner for all payments made to the Owner, including, if any, those covering the costs of delivery.

However, any additional costs resulting from the choice of a particular delivery method other than the least expensive type of standard delivery offered by the Owner, will not be reimbursed.

Such reimbursement shall be made without undue delay and, in any event, no later than 14 days from the day on which the Owner is informed of the User’s decision to withdraw from the contract. Unless otherwise agreed with the User, reimbursements

will be made using the same means of payment as used to process the initial transaction. In any event, the User shall not incur any costs or fees as a result of such reimbursement.

Guarantees

Legal guarantee of conformity for Digital Products under EU law

Under EU law, for a minimum period of 2 years from delivery or, in case of Digital Products supplied continuously for more than 2 years for the entire supply period, traders guarantee conformity of the Digital Products they provide to Consumers.

Where Users qualify as European Consumers, the legal guarantee of conformity applies to the Digital Products available on this Website in accordance with the laws of the country of their habitual residence.

National laws of such country may grant Users broader rights.

After-sales assistance

Users who have purchased products on this Website may take advantage of the after-sales assistance services related to their purchase at no cost for the entire guarantee period by contacting the Owner at the contact details provided in this document.

Liability and indemnification

Unless otherwise explicitly stated or agreed with Users, the Owner's liability for damages in connection with the execution of the Agreement shall be excluded, limited and/or reduced to the maximum extent permitted by applicable law.

Indemnification

The User agrees to indemnify and hold the Owner and its subsidiaries, affiliates, officers, directors, agents, co-branders, partners and employees harmless from and against any claim or demand — including but not limited to lawyer's fees and costs — made by any third party due to or in relation with any culpable violation of these Terms, third-party rights or statutory provisions connected to the use of the Service by the User or its affiliates, officers, directors, agents, co-branders, partners and employees to the extent allowed by applicable law.

The above also applies to any claims exercised by third parties (including but not limited to the Owner's clients or customers) against the Owner related to Digital Products provided by the User such as, for instance, conformity claims.

Limitation of liability

Unless otherwise explicitly stated and without prejudice to applicable law, Users shall have no right to claim damages against the Owner (or any natural or legal person acting on its behalf).

This does not apply to damages to life, health or physical integrity, damages resulting from the breach of material contractual obligations such as any obligation strictly necessary to achieve the purpose of the contract, and/or damages resulting from intent or gross negligence, as long as this Website has been appropriately and correctly used by the User.

Unless damages have been caused by way of intent or gross negligence, or they affect life, health or physical integrity, the Owner shall only be liable to the extent of typical and foreseeable damages at the moment the contract was entered into.

Australian Users

Limitation of liability

Nothing in these Terms excludes, restricts or modifies any guarantee, condition, warranty, right or remedy which the User may have under the Competition and Consumer Act 2010 (Cth) or any similar state and territory legislation and which cannot be excluded, restricted or modified (non-excludable right). To the fullest extent permitted by law, our liability to the User, including liability for a breach of a non-excludable right and liability which is not otherwise excluded under these Terms, is limited, at the Owner's sole discretion, to the re-performance of the services or the payment of the cost of having the services supplied again.

US Users

Disclaimer of Warranties

This Website is provided strictly on an “as is” and “as available” basis. Use of the Service is at Users' own risk. To the maximum extent permitted by applicable law, the Owner expressly disclaims all conditions, representations, and warranties — whether express, implied, statutory or otherwise, including, but not limited to, any implied warranty of

merchantability, fitness for a particular purpose, or non-infringement of third-party rights. No advice or information, whether oral or written, obtained by the User from the Owner or through the Service will create any warranty not expressly stated herein.

Without limiting the foregoing, the Owner, its subsidiaries, affiliates, licensors, officers, directors, agents, co-branders, partners, suppliers and employees do not warrant that the content is accurate, reliable or correct; that the Service will meet Users' requirements; that the Service will be available at any particular time or location, uninterrupted or secure; that any defects or errors will be corrected; or that the Service is free of viruses or other harmful components. Any content downloaded or otherwise obtained through the use of the Service is downloaded at Users' own risk and Users shall be solely responsible for any damage to Users' computer system or mobile device or loss of data that results from such download or Users' use of the Service.

The Owner does not warrant, endorse, guarantee, or assume responsibility for any product or service advertised or offered by a third party through the Service or any hyperlinked website or service, and the Owner shall not be a party to or in any way monitor any transaction between Users and third-party providers of products or services.

The Service may become inaccessible or it may not function properly with Users' web browser, mobile device, and/or operating system. The owner cannot be held liable for any perceived or actual damages arising from Service content, operation, or use of this Service.

Federal law, some states, and other jurisdictions, do not allow the exclusion and limitations of certain implied warranties. The above exclusions may not apply to Users. This Agreement gives Users specific legal rights, and Users may also have other rights which vary from state to state. The disclaimers and exclusions under this agreement shall not apply to the extent prohibited by applicable law.

Limitations of liability

To the maximum extent permitted by applicable law, in no event shall the Owner, and its subsidiaries, affiliates, officers, directors, agents, co-branders, partners, suppliers and employees be liable for:

- any indirect, punitive, incidental, special, consequential or exemplary damages, including without limitation damages for loss of profits, goodwill, use, data or other intangible losses, arising out of or relating to the use of, or inability to use, the Service; and
- any damage, loss or injury resulting from hacking, tampering or other unauthorised access or use of the Service or User account or the information contained therein;
- any errors, mistakes, or inaccuracies of content;
- personal injury or property damage, of any nature whatsoever, resulting from User access to or use of the Service;
- any unauthorised access to or use of the Owner's secure servers and/or any and all personal information stored therein;
- any interruption or cessation of transmission to or from the Service;
- any bugs, viruses, trojan horses, or the like that may be transmitted to or through the Service;
- any errors or omissions in any content or for any loss or damage incurred as a result of the use of any content posted, emailed, transmitted, or otherwise made available through the Service; and/or
- the defamatory, offensive, or illegal conduct of any User or third party.

In no event shall the Owner, and its subsidiaries, affiliates, officers, directors, agents, co-branders, partners, suppliers and employees be liable for any claims, proceedings, liabilities, obligations, damages, losses or costs in an amount exceeding the amount paid by User to the Owner hereunder in the preceding 12 months, or the period of duration of this agreement between the Owner and User, whichever is shorter.

This limitation of liability section shall apply to the fullest extent permitted by law in the applicable jurisdiction whether the alleged liability is based on contract, tort, negligence, strict liability, or any other basis, even if the User has been advised of the possibility of such damage.

Some jurisdictions do not allow the exclusion or limitation of incidental or consequential damages, therefore the above limitations or exclusions may not apply to the User. The terms give User specific legal rights, and User may also have other rights which vary from jurisdiction to jurisdiction. The disclaimers, exclusions, and limitations of liability under the terms shall not apply to the extent prohibited by applicable law.

Indemnification

The User agrees to defend, indemnify and hold the Owner and its subsidiaries, affiliates, officers, directors, agents, co-branders, partners, suppliers and employees harmless from and against any and all claims or demands, damages, obligations, losses, liabilities, costs or debt, and expenses, including, but not limited to, legal fees and expenses, arising from

- User's use of and access to the Service, including any data or content transmitted or received by User;

- User’s violation of these terms, including, but not limited to, User’s breach of any of the representations and warranties set forth in these terms;
- User’s violation of any third-party rights, including, but not limited to, any right of privacy or intellectual property rights;
- User’s violation of any statutory law, rule, or regulation;
- any content that is submitted from User’s account, including third party access with User’s unique username, password or other security measure, if applicable, including, but not limited to, misleading, false, or inaccurate information;
- User’s willful misconduct; or
- statutory provision by User or its affiliates, officers, directors, agents, co-branders, partners, suppliers and employees to the extent allowed by applicable law.

Common provisions

No Waiver

The Owner’s failure to assert any right or provision under these Terms shall not constitute a waiver of any such right or provision. No waiver shall be considered a further or continuing waiver of such term or any other term.

Service interruption

To ensure the best possible service level, the Owner reserves the right to interrupt the Service for maintenance, system updates or any other changes, informing the Users appropriately.

Within the limits of law, the Owner may also decide to suspend or discontinue the Service altogether. If the Service is discontinued, the Owner will cooperate with Users to enable them to withdraw personal data or information and will respect Users' rights relating to continued product use and/or compensation, as provided for by applicable law.

Additionally, the Service might not be available due to reasons outside the Owner’s reasonable control, such as “force majeure” events (infrastructural breakdowns or blackouts etc.).

Service reselling

Users may not reproduce, duplicate, copy, sell, resell or exploit any portion of this Website and of its Service without the Owner’s express prior written permission, granted either directly or through a legitimate reselling program.

Privacy policy

To learn more about the use of their personal data, Users may refer to the privacy policy of this Website.

Intellectual property rights

Without prejudice to any more specific provision of these Terms, any intellectual property rights, such as copyrights, trademark rights, patent rights and design rights related to this Website are the exclusive property of the Owner or its licensors and are subject to the protection granted by applicable laws or international treaties relating to intellectual property.

All trademarks — nominal or figurative — and all other marks, trade names, service marks, word marks, illustrations, images, or logos appearing in connection with this Website are, and remain, the exclusive property of the Owner or its licensors and are subject to the protection granted by applicable laws or international treaties related to intellectual property.

Changes to these Terms

The Owner reserves the right to amend or otherwise modify these Terms at any time. In such cases, the Owner will appropriately inform the User of these changes.

Such changes will only affect the relationship with the User from the date communicated to Users onwards.

The continued use of the Service will signify the User’s acceptance of the revised Terms. If Users do not wish to be bound by the changes, they must stop using the Service and may terminate the Agreement.

The applicable previous version will govern the relationship prior to the User's acceptance. The User can obtain any previous version from the Owner.

If legally required, the Owner will notify Users in advance of when the modified Terms will take effect.

Assignment of contract

The Owner reserves the right to transfer, assign, dispose of by novation, or subcontract any or all rights or obligations under these Terms, taking the User's legitimate interests into account. Provisions regarding changes of these Terms will apply accordingly.

Users may not assign or transfer their rights or obligations under these Terms in any way, without the written permission of the Owner.

Contacts

All communications relating to the use of this Website must be sent using the contact information stated in this document.

Severability

Should any provision of these Terms be deemed or become invalid or unenforceable under applicable law, the invalidity or unenforceability of such provision shall not affect the validity of the remaining provisions, which shall remain in full force and effect.

US Users

Any such invalid or unenforceable provision will be interpreted, construed and reformed to the extent reasonably required to render it valid, enforceable and consistent with its original intent. These Terms constitute the entire Agreement between Users and the Owner with respect to the subject matter hereof, and supersede all other communications, including but not limited to all prior agreements, between the parties with respect to such subject matter. These Terms will be enforced to the fullest extent permitted by law.

EU Users

Should any provision of these Terms be or be deemed void, invalid or unenforceable, the parties shall do their best to find, in an amicable way, an agreement on valid and enforceable provisions thereby substituting the void, invalid or unenforceable parts. In case of failure to do so, the void, invalid or unenforceable provisions shall be replaced by the applicable statutory provisions, if so permitted or stated under the applicable law.

Without prejudice to the above, the nullity, invalidity or impossibility to enforce a particular provision of these Terms shall not nullify the entire Agreement, unless the severed provisions are essential to the Agreement, or of such importance that the parties would not have entered into the contract if they had known that the provision would not be valid, or in cases where the remaining provisions would translate into an unacceptable hardship on any of the parties.

Governing law

These Terms are governed by the law of the place where the Owner is based, as disclosed in the relevant section of this document, without regard to conflict of laws principles.

Prevalence of national law

However, regardless of the above, if the law of the country that the User is located in provides for higher applicable consumer protection standards, such higher standards shall prevail.

Exception for Consumers in Switzerland

If the User qualifies as a Consumer in Switzerland, Swiss law will apply.

Exception for Consumers in Brazil

If the User qualifies as a Consumer in Brazil and the product and/or service is commercialised in Brazil, Brazilian law will apply.

Venue of jurisdiction

The exclusive competence to decide on any controversy resulting from or connected to these Terms lies with the courts of the place where the Owner is based, as displayed in the relevant section of this document.

Exception for Consumers in Europe

The above does not apply to any Users that qualify as European Consumers, nor to Consumers based in the United Kingdom, Switzerland, Norway or Iceland.

Exception for Consumers in Brazil

The above does not apply to Users in Brazil that qualify as Consumers.

Dispute resolution

Amicable dispute resolution

Users may bring any disputes to the Owner who will try to resolve them amicably.

While Users' right to take legal action shall always remain unaffected, in the event of any controversy regarding the use of this Website or the Service, Users are kindly asked to contact the Owner at the contact details provided in this document.

The User may submit the complaint including a brief description and if applicable, the details of the related order, purchase, or account, to the Owner's email address specified in this document.

The Owner will process the complaint without undue delay and within 2 days of receiving it.

Definitions and legal references

This Website (or this Application)

The property that enables the provision of the Service.

Agreement

Any legally binding or contractual relationship between the Owner and the User, governed by these Terms.

Brazilian (or Brazil)

Applies where a User, regardless of nationality, is in Brazil.

Business User

Any User that does not qualify as a Consumer.

Digital Product

Is a Product that consists of:

- content produced and supplied in digital form; and/or
- a service that allows for the creation, processing, storing or accessing data in a digital form or the sharing or any other form of interaction with digital data uploaded or created by the User or any other user of this Website.

European (or Europe)

Applies where a User, regardless of nationality, is in the EU.

Example withdrawal form

Addressed to:

FISCAL REVISIONE S.R.L. Pianopoli (CZ), via Alemanni n.1, cap. 88040
amministrazione@fiscalrevisione.it

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:

_____ (insert a description of the goods/services that are subject to the respective withdrawal)

- Ordered on: _____ (insert the date)
- Received on: _____ (insert the date)
- Name of consumer(s): _____
- Address of consumer(s): _____
- Date: _____

(sign if this form is notified on paper)

Owner (or We)

Indicates the natural person(s) or legal entity that provides this Website and/or the Service to Users.

Product

A good or service available through this Website, such as e.g. physical goods, digital files, software, booking services etc., and any other types of products separately defined herein, such as Digital Products.

Service

The service provided by this Website as described in these Terms and on this Website.

Terms

All provisions applicable to the use of this Website and/or the Service as described in this document, including any other related documents or agreements, and as updated from time to time.

User (or You)

Indicates any natural person or legal entity using this Website.

Consumer

Consumer is any User qualifying as such under applicable law.

Latest update: 4 August 2025