# CTC Portal Terms of Use

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| **Operator** | Nordic Consult 2026 ApS |
| **CVR** | DK46679717 |
| **Version** | 1.0 |
| **Effective date** | 2026-10-07 |
| **Registered address** | Knud Rasmussens Vej 11, 2870 Dyssegård, Denmark |
| **Legal and privacy contact** | support@nordicconsult.dk |

## 1. Provider and acceptance

The CTC Portal (the **Portal**) is provided by Nordic Consult 2026 ApS, CVR DK46679717 (**Nordic Consult**, **we**, **us** or **our**).

These Terms of Use govern access to and use of the Portal. By creating an account or using the Portal, the customer organisation and each authorised user agree to these terms. A user registering on behalf of an organisation confirms that the user is authorised to do so.

The Portal is intended solely for business and professional use. It is not offered to consumers acting outside their trade, business or profession.

## 2. The free information service

The Portal provides a free collection and presentation of information about continuous transaction controls, e-invoicing, e-reporting and related legal or administrative developments (**CTC Information**). It may include information about countries, states, economic areas, supranational areas and other legal jurisdictions.

The Portal may also allow users to:

- maintain a user profile;
- subscribe to CTC-area updates;
- view notes, dates, links and documents;
- receive service and change notifications; and
- submit account, privacy or support requests.

No payment is required for the version of the Portal governed by these terms. Nordic Consult may introduce paid services later only under separate or updated terms communicated before they apply.

## 3. No legal, tax or accounting advice

CTC Information is provided for general informational and awareness purposes only. Nordic Consult does not, through the Portal, provide legal, tax, accounting, audit or regulatory advice and does not establish an attorney-client, tax-adviser or other professional-advisory relationship.

CTC rules, interpretations, technical specifications, thresholds, deadlines and authority practices can change at short notice. Information may be incomplete, delayed, inaccurate, based on third-party material or no longer current.

Each customer remains solely responsible for:

- determining which laws and mandates apply to its business, entities, transactions and systems;

- verifying all CTC Information against the applicable official legal mandate, tax-authority guidance and technical specifications for each relevant legal area;
- obtaining advice from its own qualified legal, tax, accounting and technical advisers;
- deciding whether and how to act on any information; and
- ensuring its own compliance, filings, invoices, system changes and deadlines.

Users must not treat Portal content, notifications, dates or change logs as the sole basis for a compliance decision. Nordic Consult has no duty to monitor a customer's compliance or warn it of every applicable change.

## 4. Accounts and authorised users

Customers must provide accurate and current signup and profile information. Each account is personal to the named user and may not be shared. Customers are responsible for controlling which users may access the Portal on their behalf and for promptly removing access when it is no longer required.

Users must protect their credentials and notify Nordic Consult promptly of suspected unauthorised access. Nordic Consult may require verification before acting on account, deletion, export or security requests.

## 5. Acceptable use

Users must not:

- use the Portal unlawfully or to infringe another person's rights;
- attempt to obtain unauthorised access to accounts, data or systems;
- introduce malicious code or interfere with security or availability;
- scrape, copy or systematically extract Portal content except where expressly permitted in writing;
- resell, republish or commercially exploit Portal content as a competing database or service;
- misrepresent Portal content as verified legal advice; or
- use another person's personal data without a lawful basis.

Nordic Consult may suspend or restrict access where reasonably necessary to protect the Portal, its users or third parties, investigate suspected misuse or comply with law.

## 6. CTC-area subscriptions and communications

Users may subscribe to updates for selected CTC areas. Notification timing, selection and delivery are controlled by the Portal's notification process and may be delayed, filtered or unsuccessful. A subscription does not create a guarantee that every relevant development will be identified or communicated.

Nordic Consult may send communications necessary to operate the service, including account verification, security notices, password resets, requested CTC-area updates, material changes to these terms and responses to support or privacy requests. These are service communications, not optional marketing.

Promotional emails or sales calls require a separate, voluntary signup choice where required by law. Refusing or withdrawing marketing consent does not prevent creation or ordinary use of an account.

## 7. Third-party sources, links and services

The Portal may refer or link to tax authorities, public bodies, legislation, professional publications and other third-party sources. Nordic Consult does not control or endorse third-party content and is not responsible for its accuracy, availability, security or terms.

The Portal relies on third-party infrastructure and communication providers. Their service interruptions may affect Portal availability or email delivery.

## 8. Intellectual property

The Portal, its structure, design, software, original text and compilations are owned by or licensed to Nordic Consult and are protected by applicable intellectual-property law. Rights in third-party documents, trademarks and source material remain with their respective owners.

Nordic Consult grants authorised users a limited, non-exclusive, non-transferable and revocable right to use the Portal internally for the customer's own business purposes during the account relationship. No other rights are granted.

## 9. Availability and changes

The Portal is supplied on an **as available** basis. Nordic Consult may maintain, change, correct, suspend or discontinue any free feature or content. Where reasonably practicable, material changes affecting active accounts will be communicated in advance.

Nordic Consult does not guarantee uninterrupted availability, error-free operation, delivery of every notification or preservation of any particular feature.

## 10. Disclaimers

To the maximum extent permitted by law, Nordic Consult excludes warranties and representations concerning completeness, accuracy, fitness for a particular purpose, regulatory acceptance, non-infringement and results obtained from use of the Portal.

The customer accepts that it uses and relies on Portal content at its own risk and must conduct its own professional verification before taking or omitting any action.

## 11. Limitation of liability

To the maximum extent permitted by mandatory law, Nordic Consult is not liable for:

- decisions made or actions taken in reliance on Portal content;
- missed, incomplete or incorrect CTC requirements, dates or notifications;
- tax, VAT, reporting or e-invoicing non-compliance;
- fines, penalties, interest, reassessments or loss of regulatory status;
- loss of profit, revenue, savings, goodwill, opportunity, data or business;
- business interruption; or
- indirect, incidental, special or consequential loss.

Nordic Consult's total aggregate liability arising from the free Portal during any rolling 12-month period is limited to DKK 10,000.

Nothing in these terms excludes or limits liability that cannot lawfully be excluded, or liability caused by Nordic Consult's fraud, wilful misconduct or gross negligence.

## 12. Customer responsibility and indemnity

The customer is responsible for its users' use of the Portal. To the extent permitted by law, the customer must indemnify Nordic Consult against third-party claims arising directly from the customer's unlawful use, unauthorised publication or misuse of personal data or Portal content.

## 13. Suspension, termination and deletion requests

A user may stop using the Portal at any time and may submit a deletion request through the Portal. Nordic Consult may suspend or terminate access for material breach, security risk, unlawful use or discontinuation of the free service.

Deletion of a user account will be handled in accordance with the Privacy Notice. Identifiable profile data will be deleted or anonymised where required, while genuinely anonymised company-level statistics may be retained because they no longer identify the user.

## 14. Changes to these terms

Nordic Consult may update these terms to reflect changes in law, technology, security, providers or the Portal. The published version and effective date will be available through the Portal. Material changes will be notified within a reasonable period before taking effect where practicable.

Continued use after the effective date constitutes acceptance of updated terms where permitted by law. If a change requires renewed consent, Nordic Consult will request it separately.

## 15. Governing law and disputes

These terms and any non-contractual obligations arising from the Portal are governed by Danish law, excluding choice-of-law rules that would require the application of another jurisdiction's law.

The parties must first attempt in good faith to resolve a dispute through written dialogue. If it is not resolved, the Danish courts have exclusive jurisdiction, with Copenhagen City Court as the agreed court of first instance, unless mandatory law requires otherwise.

## 16. General provisions

If any provision is invalid or unenforceable, the remaining provisions remain effective. Failure to enforce a provision is not a waiver. The customer may not assign its Portal rights without Nordic Consult's written consent. Nordic Consult may assign these terms as part of a reorganisation, merger or transfer of the Portal business.