

Website terms and conditions

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Trading terms and conditions of Hughes Group Services Pty Ltd Trading As R&D SmartTax.

These terms and conditions regulate the business relationship between you and us. By using Our Website in any way, or by buying from us, you agree to be bound by them.

No person under the age of 18 years may purchase Product. We look forward to seeing you again when you are over 18.

We are: **Hughes Group Services Pty Ltd**
Our address is: PO Box 159
ASPLEY QLD 4034

You are: a visitor to Our Website / our customer

The terms and conditions

1 Definitions

In this agreement:

“Confidential Information” means information relating to the Product, including all material contained

in its distributable files, activation and registration code, all copyright and trade and other marks, whether registered or not.

“Content” means any material in any form published on Our Website by us or any third party with our consent.

“EULA” means end user licence agreement, the licence contained in this document which permits you to use the Product.

“Material” Website.	means Content of any sort posted by you on Our Website.
“Our Website”	means the entire computing hardware and software installation that is or supports Our Website.
“Product”	means any of the Product we offer for sale on our Website and include generally available updates and support services so far as specified for each Product.
“Subscription Period”	means the period for which you have paid for a licence to use the Product, whether an initial period or on renewal.

2 Our contract with you

- 2.1 You warrant that you buy as a business and that accordingly, you accept that legislation applicable to sales to consumers does not apply to you.
- 2.2 When you buy the Product, you are in fact buying a licence to use the Product, subject to the terms of the EULA contained in this agreement. These are the terms and conditions which apply to our sale to you of that license. They apply:
- so far as the context allows, to you as a visitor to Our Website;
and
in any event to you as a buyer or prospective buyer of our Product.
- 2.3 We shall accept your order by e-mail confirmation. That is when our contract is made. Our message will also confirm details of your purchase and tell you when your order will be available for download.
- 2.4 We may change these terms from time to time. The terms that apply to you are those posted here on Our Website on the day you order our Product.

- 2.5 If in future, you buy Product from us under any arrangement which does not involve your payment via Our Website; these terms still apply so far as they can be applied.
- 2.6 If we owe you money (for this or any other reason), we will credit your credit or debit card as soon as reasonably practicable but in any event no later than [7] days from the date of your order.

3 Your account with us

- 3.1 You agree that you have provided, and will continue to provide accurate, up to date, and complete information about yourself. We need this information to provide you with the Product.
- 3.2 If you use the website, you are responsible for maintaining the confidentiality of your account and password and for preventing any unauthorised person from using your computer.
- 3.3 You agree to accept responsibility for all activities that occur under your account or password. You should tell us immediately if you believe some person has accessed your account without your authority and also log in to your account and change your password.
- 3.4 We reserve the right to refuse you access to Our Website.

4 Price, payment and product provision

- 4.1 When you buy the Product, you are in fact buying a licence to use the Product, subject to the terms of the EULA contained in this agreement.
- 4.2 It is possible that the price may have increased from that posted on our Website. If that happens, we will not provide the Product until you have confirmed that you wish to order at the new price.
- 4.3 Licence fees and any other charges are billed in advance.

- 4.4 Payments are non-refundable.
- 4.5 Our Product will be provided by email, making them available for you to download / in the way we have explained in our Website.
- 4.6 You agree to pay the licence fee for the Product, from the credit card, information for which you have or will have supplied to us.
- 4.7 If you have made payment in some way other than by credit card, your subscription will be renewed only if you make the appropriate payment before the expiry of your previous subscription.
- 4.8 We may change the nature or provision of the Product at any time. We may tell you about any such change by email or by posting details on Our Website.
- 4.9 If we change the nature or provision of the Product, you may terminate this contract and we will refund to you any unexpired portion of your subscription.
- 4.10 If a change we make in the provision of the Product, involves action on your part, and you do not take that action, we are entitled to terminate the Product to you without notice.
- 4.11 You may not share or allow others to use the Product in your name.
- 4.12 We will provide updates to the Product from time to time as we decide during the Subscription Period.
- 4.13 We will do our best to provide email support for the Product at all times and to maintain Our Website so that you have constant use, but there will be times when our support may be interrupted. Such interruption for reasonable periods for maintenance or causes beyond our control is not a ground for repayment of money you have paid. When we are aware of the likelihood of down time, we will tell you in advance.

5 Foreign taxes, duties and import restrictions

- 5.1 If you are not in Australia, we have no knowledge of, and no responsibility for, the laws in your country.
- 5.2 You are responsible for purchasing Product which you are lawfully able to import and for the payment of import duties and taxes of any kind levied in your country.

6 Dissatisfaction with the Product

- 6.1 Our most important task is to ensure your absolute satisfaction. We will always strive to reach that target. However, we acknowledge that mistakes are made occasionally. This paragraph covers that possibility. If you are not wholly satisfied with the Product, please tell us at the earliest opportunity:
 - 6.1.1 exactly why you think we have failed;
 - 6.1.2 the date, if relevant, of the failure;
 - 6.1.3 when and how you discovered the failure;
 - 6.1.4 the result of the failure;
 - 6.1.5 your suggestion as to action we should take to resolve the situation and restore your faith in us.
- 6.2 To do this, it is essential that you contact us by email at the Contact Point on Our Website.

7 Disclaimers

- 7.1 In accordance with the *Tax Agent Services Act 2009* Hughes Group Services Pty Ltd trading as R&D SmartTax is not providing “Tax Agent Services” and the website and Products represent to only be providing general taxation advice that does not involve the application or interpretation of a taxation law to the client’s personal circumstances.
- 7.2 The R&D SmartTax website and software aims to provide general guidance only. The intention of R&D SmartTax is to provide useful information that will assist taxpayers seeking to claim the Research and Development Tax Breaks in Australia.

However, it is by no means exhaustive or in the nature of definitive legal or financial advice. R&D SmartTax cannot and does not purport to extend or supplement the operation of the legislation. Any examples provided in R&D SmartTax are for illustrative purposes only and are not an exhaustive statement of the application of the legislation to any particular fact situation. It is up to you and your advisers to manage your financial and tax affairs, and to ensure the accuracy of any information that you provide concerning your claims. You are also responsible for keeping yourself informed of any changes to the law that may affect your rights and responsibilities in claiming a tax concession for research and development. In particular, you should ensure that any Innovation Australia guidelines that you rely upon are current. You are encouraged to seek professional advice or contact your nearest AusIndustry Office if you are unsure about any aspect of R&D SmartTax.

- 7.3 When claiming R&D Tax Breaks, companies must adopt a self-assessment approach in determining eligibility of R&D project activities. This is consistent with the self-assessment regime applying to companies lodging income tax returns. Expert assistance may be sought from accountants, specialist consultants and lawyers as necessary. AusIndustry officers are available to assist customers in preparing their registration documentation, discuss the eligibility of activities and help clarify eligibility requirements of the concession. However, any such discussions should not be construed as in principle approval of an R&D project, as AusIndustry officers have no such authority. Ultimately, individual companies must decide which activities they claim. Advice on expenditure matters is the legislative responsibility of the Australian Taxation Office, and companies are referred to the Australian Taxation Office for such advice.
- 7.4 We or our Content suppliers may make improvements or changes to Our Website, the Content, or to any of the Product, at any time and without advance notice.
- 7.5 You are advised that Content may include technical inaccuracies or typographical errors. This is inevitable in any

large website. We would be grateful if you bring to our immediate attention, any that you find.

- 7.6 We give no warranty and make no representation, express or implied, as to:
 - 7.6.1 the adequacy or appropriateness of the Product for your purpose;
 - 7.6.2 any implied warranty or condition as to merchantability or fitness of the Product for a particular purpose;
 - 7.6.3 The use of, or results of the use of the Product or its compatibility with your equipment, software or telecommunications connection;
 - 7.6.4 compliance with any law;
 - 7.6.5 non-infringement of any right.
- 7.7 Our Website contains links to other Internet websites outside our power and control. You acknowledge and agree that we shall not be liable in any way for the Content of any such linked website, nor for any loss or damage arising from your use of any such website.
- 7.8 We are not liable in any circumstances for special, indirect or consequential loss or any damages whatsoever resulting from loss of use, loss of data or loss of revenues or profits, whether in an action of contract, negligence or otherwise, arising out of or in connection with your use of Our Website or the purchase of our Product.
- 7.9 In any event, including the event that any term or condition or obligation on our part (“Implied Term”) is implied into these conditions by law, then our liability is limited to the maximum extent permitted by law, to the value of the goods or services you have purchased.

8 Content and Intellectual Property Rights

- 8.1 You agree to keep safe the Confidential Information and not to disclose or make available for disclosure to any person, any part of it.

- 8.2 We will defend the intellectual property rights in connection with our Product and Our Website, including copyright in the Content whether provided by us or by any other content provider (including copyright in: text, graphics, logos, icons, images, audio clips, digital downloads, data, and software).
- 8.3 We also claim copyright in the designs and compilation of all Content of Our Website. Title, ownership rights, and shall remain the sole property of us and / or the other content provider. We will strongly protect those rights in all countries.
- 8.4 Except as set out below, you may not copy, modify, publish, transmit, transfer or sell, reproduce, create derivative works from, distribute, perform, display, or in any way exploit any of the Content, in whole or in part.
- 8.5 You may not use our name or logos or trade marks or any other Content on any website of yours or that of any other person.
- 8.6 Subject to the other terms of this agreement, you may download or copy Content only for your own personal use, provided that you maintain all copyright and other notices contained in it. You may not store electronically any significant portion of any Content.

9 Your email address

- 9.1 You represent that any username or email address selected by you, when used alone or combined with a second or third level domain name, does not interfere with the rights of any third party and has not been selected for any unlawful purpose.
- 9.2 You acknowledge and agree that if we believe such selection does interfere with the rights of any third party or is being selected for any unlawful purpose, we may immediately suspend the use of such name or email address, and you will indemnify us for any claim or demand that arises out of your selection.
- 9.3 You acknowledge and agree that we shall not be liable to you in the event that we are ordered or required by a court or

judicial authority, to desist from using or permitting the use of a particular domain name as part of a name or email address.

10 The Licence (EULA)

Subject to the terms of this agreement, we grant to you a limited licence to use the Product for your personal or business use. The license is non-exclusive, non-transferable and royalty free.

- 10.1 If you have bought a single-user licence, you may install and use it on not more than two computers used exclusively by one person.
- 10.2 If you have bought a multi-user licence, you may install and use it on the number of computers or work stations for which you have bought a licence.
- 10.3 You may not copy the Product except for the purpose of system maintenance, nor may you transfer it nor allow any other person to use it.

11 System Security

- 11.1 You agree that you will not, and will not allow any other person to violate or attempt to violate any aspect of the security of Our Website.
- 11.2 You may not use any software tool for the purpose of extracting data from our website.
- 11.3 You understand that any such violation is unlawful in many jurisdictions and that any contravention of law may result in criminal prosecution.

12 Indemnity

You agree to indemnify us against any claim or demand, including reasonable lawyers' fees, made by any third party due to or arising in any way out of your use of Our Web Site, your posting any Material, or

the infringement by you, or by any other person using your computer, of any intellectual property or other right of any person.

13 Miscellaneous provisions

- 13.1 When we communicate with you we do so by email. You agree that email communications are contractually binding in the same way as properly signed and dated paper sent by post.
- 13.2 Where we provide Product or services without specific charge to you, then it (or they) is deemed to be provided free of charge, and not to be associated with any other goods or service for which a charge is made. Accordingly, there is no contractual nor other obligation upon us in respect of those services.
- 13.3 Nothing in this agreement or on Our Website shall confer on any third party any benefit or obligation.
- 13.4 If any of these terms is at any time held by any jurisdiction to be void, invalid or unenforceable, then it shall be treated as changed or reduced, only to the extent minimally necessary to bring it within the laws of that jurisdiction and to prevent it from being void and it shall be binding in that changed or reduced form. Subject to that, each provision shall be interpreted as severable and shall not in any way affect any other of these terms.
- 13.5 No waiver by us, in exercising any right, power or provision in this agreement shall operate as a waiver of any other right or of that same right at a future time; nor shall any delay in exercise of any power or right be interpreted as a waiver.
- 13.6 In the event of a dispute arising out of or in connection with these terms or any contract between you and us, then you agree to attempt to settle the dispute by engaging in good faith with us in a process of mediation before commencing arbitration or litigation.

- 13.7 We are not liable for any breach of our obligations resulting from causes beyond our reasonable control including strikes of our own employees.
- 13.8 This Agreement shall be governed by and construed in accordance with the law of Australia. This agreement shall not be governed by the United Nations Convention on Contracts for the International Sale of Goods, the application of which is hereby expressly excluded.