

TAX AGENT SOLUTIONS PTY LTD WEBSITE SERVICE AGREEMENT / TERMS OF USE

1. ACCEPTANCE OF TERMS

The services that Tax Agent Solutions Pty Ltd provides to User is subject to the following Terms of Use ("TOU"). Tax Agent Solutions Pty Ltd reserves the right to update the TOU at any time without notice to User. The most current version of the TOU can be reviewed by clicking on the "Terms of Use" hypertext link located at the bottom of our Web pages.

- A. This Agreement, which incorporates by reference other provisions applicable to use of www.taxagentsolutions.com including, but not limited to, supplemental terms and conditions set forth hereof ("Supplemental Terms") governing the use of certain specific material contained in www.taxagentsolutions.com sets forth the terms and conditions that apply to use of www.taxagentsolutions.com by User. By using www.taxagentsolutions.com (other than to read this Agreement for the first time), User agrees to comply with all of the terms and conditions hereof. The right to use www.taxagentsolutions.com is personal to User and is not transferable to any other person or entity. User is responsible for all use of User's Account (under any screen name or password) and for ensuring that all use of User's Account complies fully with the provisions of this Agreement. User shall be responsible for protecting the confidentiality of User's password(s), if any.
- B. Tax Agent Solutions Pty Ltd shall have the right at any time to change or discontinue any aspect or feature of www.taxagentsolutions.com including, but not limited to, content, hours of availability, and equipment needed for access or use.

2. CHANGED TERMS

Tax Agent Solutions Pty Ltd shall have the right at any time to change or modify the terms and conditions applicable to User's use of www.taxagentsolutions.com or any part thereof, or to impose new conditions, including, but not limited to, adding fees and charges for use. Such changes, modifications, additions or deletions shall be effective immediately upon notice thereof, which may be given by means including, but not limited to, posting on www.taxagentsolutions.com or by electronic or conventional mail, or by any other means by which User obtains notice thereof. Any use of www.taxagentsolutions.com by User after such notice shall be deemed to constitute acceptance by User of such changes, modifications or additions.

3. DESCRIPTION OF SERVICES

Through its Web property, Tax Agent Solutions Pty Ltd provides User with access to a variety of resources, including download areas, communication forums and product information (collectively "Services"). The Services, including any updates, enhancements, new features, and/or the addition of any new Web properties, are subject to the TOU.

4. EQUIPMENT

User shall be responsible for obtaining and maintaining all hardware, software and other equipment needed for access to and use of www.taxagentsolutions.com and all charges related thereto.

5. USER CONDUCT

- A. User shall use www.taxagentsolutions.com for lawful purposes only. User shall not post or transmit through www.taxagentsolutions.com any material which violates or infringes in any way upon the rights of others, which is unlawful, threatening, abusive, defamatory, invasive of privacy or publicity rights, vulgar, obscene, profane or otherwise objectionable, which encourages conduct that would constitute a criminal offense, give rise to civil liability or otherwise violate any law, or which, without Tax Agent Solutions Pty Ltd's express prior approval, contains advertising or any solicitation with respect to products or services. Any conduct by a User that in Tax Agent Solutions Pty Ltd's discretion restricts or inhibits any other User from using or enjoying www.taxagentsolutions.com will not be permitted. User shall not use www.taxagentsolutions.com to advertise or perform any commercial solicitation, including, but not limited to, the solicitation of users to become subscribers of other on-line information services competitive with Tax Agent Solutions Pty Ltd.
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- D. The foregoing provisions of Section 5 are for the benefit of Tax Agent Solutions Pty Ltd, its subsidiaries, affiliates and its third party content providers and licensors and each shall have the right to assert and enforce such provisions directly or on its own behalf.

6. MEMBER ACCOUNT, PASSWORD, AND SECURITY

If any of the Services requires User to open an account, User must complete the registration process by providing Tax Agent Solutions Pty Ltd with current, complete and accurate information as prompted by the applicable registration form. User also will choose a password and a user name. User is entirely responsible for maintaining the confidentiality of User's password and account. Furthermore, User is entirely responsible for any and all activities that occur under User's account. User agrees to notify Tax Agent Solutions Pty Ltd immediately of any unauthorized use of User's account or any other breach of security. Tax Agent Solutions Pty Ltd will not be liable for any loss that User may incur as a result of someone else using User's password or account, either with or without User's knowledge. However, User could be held liable for losses incurred by Tax Agent Solutions Pty Ltd or another party due to someone else using User's account or password. User may not use anyone else's account at any time, without the permission of the account holder.

7. NOTICE SPECIFIC TO SOFTWARE AVAILABLE ON THIS YOUR WEBSITE ADDRESS

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8. NOTICE SPECIFIC TO DOCUMENTS AVAILABLE ON THIS WEBSITE

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In no event shall Tax Agent Solutions Pty Ltd and/or its respective suppliers be liable for any special, indirect or consequential damages or any damages whatsoever resulting from loss of use, data or profits, whether in an action of contract, negligence or other tortious action, arising out of or in connection with the use or performance of software, documents, provision of or failure to provide services, or information available from the services.

10. DISCLAIMER OF WARRANTY; LIMITATION OF LIABILITY

- A. User expressly agrees that use of www.taxagentsolutions.com is at user's sole risk. Neither Tax Agent Solutions Pty Ltd, its affiliates nor any of their respective employees, agents, third party content providers or licensors warrant that Tax Agent Solutions Pty Ltd will be uninterrupted or error free; nor do they make any warranty as to the results that may be obtained from use of www.taxagentsolutions.com or as to the accuracy, reliability or content of any information, service, or merchandise provided through www.taxagentsolutions.com.
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- C. This disclaimer of liability applies to any damages or injury caused by any failure of performance, error, omission, interruption, deletion, defect, delay in operation or transmission, computer virus, communication line failure, theft or destruction or unauthorized access to, alteration of, or use of record, whether for breach of contract, tortious behavior, negligence, or under any other cause of action. User specifically acknowledges that Tax Agent Solutions Pty Ltd is not liable for the defamatory, offensive or illegal conduct of other users or third-parties and that the risk of injury from the foregoing rests entirely with user.
- D. In no event will Tax Agent Solutions Pty Ltd, or any person or entity involved in creating, producing or distributing www.taxagentsolutions.com or the Tax Agent Solutions Pty Ltd software, be liable for any damages, including, without limitation, direct, indirect, incidental, special, and consequential or punitive damages arising out of the use of or inability to use www.taxagentsolutions.com. User hereby acknowledges that the provisions of this section shall apply to all content on the site.
- E. In addition to the terms set forth above neither, Tax Agent Solutions Pty Ltd, nor its affiliates, information providers or content partners shall be liable regardless of the cause or duration, for any errors, inaccuracies, omissions, or other defects in, or untimeliness or unauthenticity of, the information contained within www.taxagentsolutions.com or for any delay or interruption in the transmission thereof to the user, or for any claims or losses arising therefrom or occasioned thereby. None of the foregoing parties shall be liable for any third-party claims or losses of any nature, including, but not limited to, lost profits, punitive or consequential damages.
- F. Force majeure – neither party will be responsible for any failure or delay in performance due to circumstances beyond its reasonable control, including, without limitation, acts of god, war, riot, embargoes, acts of civil or military authorities, fire, floods, accidents, service outages resulting from equipment and/or software failure and/or telecommunications failures, power failures, network failures, failures of third party service providers (including providers of internet services and telecommunications). The party affected by any such event shall notify the other party within a maximum of fifteen (15) days from its occurrence. The performance of this agreement shall

then be suspended for as long as any such event shall prevent the affected party from performing its obligations under this agreement.

11. LINKS TO THIRD PARTY SITES

The links in this area will let you leave Tax Agent Solutions Pty Ltd's site. The linked sites are not under the control of Tax Agent Solutions Pty Ltd and Tax Agent Solutions Pty Ltd is not responsible for the contents of any linked site or any link contained in a linked site, or any changes or updates to such sites. Tax Agent Solutions Pty Ltd is not responsible for webcasting or any other form of transmission received from any linked site. Tax Agent Solutions Pty Ltd is providing these links to you only as a convenience, and the inclusion of any link does not imply endorsement by Tax Agent Solutions Pty Ltd of the site.

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12. INDEMNIFICATION

User agrees to defend, indemnify and hold harmless Tax Agent Solutions Pty Ltd, its affiliates and their respective directors, officers, employees and agents from and against all claims and expenses, including attorneys' fees, arising out of the use of Tax Agent Solutions Pty Ltd by User or User's Account.

13. TERMINATION

Either Tax Agent Solutions Pty Ltd or User may terminate this Agreement at any time. Without limiting the foregoing, Tax Agent Solutions Pty Ltd shall have the right to immediately terminate User's Account in the event of any conduct by User which Tax Agent Solutions Pty Ltd neither in its sole discretion, considers to be unacceptable, or in the event of any breach by User of this Agreement.

14. MISCELLANEOUS

This Agreement and any operating rules for www.taxagentsolutions.com established by Tax Agent

Solutions Pty Ltd constitute the entire agreement of the parties with respect to the subject matter hereof, and supersede all previous written or oral agreements between the parties with respect to such subject matter. This Agreement shall be construed in accordance with the laws of Australia, without regard to its conflict of laws rules. No waiver by either party of any breach or default hereunder shall be deemed to be a waiver of any preceding or subsequent breach or default. The section headings used herein are for convenience only and shall not be given any legal import.

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