



6. On payment by the Customer of any invoice issued by Brookers Limited (as per clause 4), the Customer shall be entitled to contact BDO/BROOKERS ALLIANCE (as per the contact details which will be provided by Brookers Limited) for the purpose of obtaining taxation advice.
7. BDO/BROOKERS ALLIANCE will use its best endeavours to provide taxation advice to the Customer at the time a question is submitted or as soon thereafter as is reasonable in the circumstances. If the advice is provided by telephone, BDO/BROOKERS ALLIANCE will also provide the advice in an email to the Customer but only if this is specifically requested by the Customer.
8. BDO/BROOKERS ALLIANCE may require the Customer to complete an email template with the factual background pertaining to the request prior to providing any advice where the facts are complex or detailed, but will be under no obligation to do so.
9. In providing advice to the Customer pursuant to this Agreement, BDO/BROOKERS ALLIANCE will be entitled to assume that the information provided by the Customer is complete and accurate and that all material facts have been disclosed, and BDO/BROOKERS ALLIANCE will rely on the information so provided. BDO/BROOKERS ALLIANCE may choose to request further information, whether before or after the provision of any advice, but will be under no obligation to do so.
10. Any advice provided by BDO/BROOKERS ALLIANCE pursuant to this Agreement will be based on the legislation enacted on the date the advice is given. BDO/BROOKERS ALLIANCE will be under no obligation to update the advice given because of any subsequent changes in legislation, or because of any subsequent rulings, statements or judgements issued by the Inland Revenue Department or a court or any other authority.
11. Every care will be taken to provide the Customer with accurate and reliable taxation advice. However, the Tax111 Service is only intended to provide general advice based on the information provided by the Customer. It is not intended to provide comprehensive tax, accounting, legal, investment, consulting or other professional advice. Accordingly, BDO/BROOKERS ALLIANCE reserve the right to decline to answer any questions which it considers to fall outside the scope of this Tax111 Service, such decisions being final and not open for review.
12. BDO/BROOKERS ALLIANCE is entitled to suspend or cancel access to the Tax111 Service if payment of the amount invoiced is not made within 30 days of the date of the invoice issued by Brookers Limited. Any suspension or cancellation of the Tax111 Service by BDO/BROOKERS ALLIANCE shall be without prejudice to the right of BDO/BROOKERS ALLIANCE to enforce payment of the overdue amount.
13. BDO/BROOKERS ALLIANCE is entitled to change the Tax111 Service and/or the terms of this Agreement, including the price payable for the Tax111 Service, at the end of each subscription period and shall give the Customer notice of any such changes not later than 30 days before the expiry of the then current subscription period.
14. This Agreement shall comprise a single Agreement and the Customer shall not be entitled to abate or withhold any payment for any reason other than default by BDO/BROOKERS ALLIANCE in the performance of its obligations.
15. BDO/BROOKERS ALLIANCE and its employees, agents and contractors shall not be liable to the Customer or anyone else in any way if it is unable to provide taxation advice to the Customer at the time a question is submitted or as soon thereafter as is reasonable in the circumstances or is unable to meet any timeframes agreed with the Customer for providing the advice.

16. BDO/BROOKERS ALLIANCE and its employees, agents and contractors shall not be liable to the Customer or anyone else in any way for any damages or losses resulting from any inability of the Customer to use the Tax111 Service through telephone or other fault.
17. BDO/BROOKERS ALLIANCE and its employees, agents and contractors shall not be liable to the Customer or anyone else in any way for any damage or loss arising from any conflict of interest, or potential conflict of interest on the part of BDO/BROOKERS ALLIANCE.
18. BDO/BROOKERS ALLIANCE and its employees, agents and contractors shall not be liable to the Customer or anyone else in any way for accidental, indirect, special or consequential damages whatsoever (including loss of profits) even if BDO/BROOKERS ALLIANCE had been advised of, knew or should have known of, the possibility of such loss or damage.
19. The Customer accepts that its use of advice provided to it by BDO/BROOKERS ALLIANCE pursuant to this Agreement is at its own risk and is not to be relied on by any third party. BDO/BROOKERS ALLIANCE and its employees, agents and contractors shall not be liable to any such third party and the Customer hereby agrees to indemnify BDO/BROOKERS ALLIANCE and its employees, agents and contractors against any such third party claim.
20. In the event that the Customer suffers any loss or damage in connection with the use of the Tax111 Service the aggregate liability of BDO/BROOKERS ALLIANCE and that of its employees, agents and contractors to the Customer (whether in contract or tort, including negligence) on account of all defaults or other breaches arising from the provision of the Tax111 Service during each subscription period shall be limited to five times the amount invoiced by Brookers Limited to the Customer pursuant to clause 4 for the current 12-month period.
21. BDO/BROOKERS ALLIANCE reserves the right to terminate this Agreement with immediate effect for whatever reason, such decision being final and not open for review, and will refund the Customer on a pro-rata basis any amounts already paid pursuant to clause 4 of this Agreement for the current 12-month period.
22. BDO/BROOKERS ALLIANCE reserves the right to publish in print or electronic format, any questions and answers provided in the course of the Tax111 Service and will use its best endeavours to ensure that any confidential information or information able to identify the Customer is removed before any such publication.
23. Notwithstanding clause 2 above, the Tax111 Service shall not be available on the following days :
  - (a) From the second-to-last business day before Christmas Day, until the first day that BDO Spicers (Wellington) Limited is open for business in the New Year
  - (b) Waitangi Day
  - (c) Good Friday
  - (d) Easter Monday
  - (e) ANZAC Day
  - (f) Queens Birthday Monday
  - (g) Labour Day
  - (h) Wellington Anniversary Day
24. For the purposes of the Contracts (Privity) Act 1982, and without limiting any other provision of these terms and conditions, the covenants of the Customer contained in these terms and conditions are given for the benefit of BDO/BROOKERS ALLIANCE and each of its employees, agents and contractors and are enforceable at the suit of any such person.
25. If any provision of these terms and conditions is held to be unreasonable, invalid or unenforceable for any reason, that will not affect the validity of the other terms and conditions which will continue to be of full force and effect.

26. All rights are reserved by BDO/BROOKERS ALLIANCE. Other than as provided for in this Agreement, no part of the Tax111 Service covered by copyright may be reproduced or copied in any form or by any means without the written permission of BDO/BROOKERS ALLIANCE.

SIGNED :

DATED:

.....  
**(The Customer)**

SIGNED :

DATED:

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**(on behalf of BDO/BROOKERS ALLIANCE)**