CCH Q&A

TERMS OF SUPPLY

These Terms are binding on any use of the Software and apply to you from the time that CCH provides you with access to the Software.

By this agreement CCH New Zealand Limited (CCH, we) agrees to supply the CCH/TEO Question and Answer Service as more particularly described on our Website at www.wolterskluwer.com (the service) to each person and email address registered by CCH as a user (the Customer, you).

The service will be for a period of 12 months. After that it will be automatically renewed for successive corresponding subscription periods unless terminated by CCH or the Customer by written notice to the other at least 30 days before the expiry of the relevant subscription period. Any cancellation notified during the relevant subscription period will become effective at the next renewal date.

CCH will monitor and report on the number of questions submitted. If you reach the maximum number of questions allowed by your subscription, you will be contacted by CCH and presented with upgrade options. CCH reserves the right to automatically upgrade your subscription if you knowingly exceed the maximum number of questions allowed by your subscription.

All rights are reserved. No part of the service covered by copyright may be reproduced or copied in any form or by any means (graphic, electronic or mechanical, including photocopying, recording, taping, or information-retrieval systems) without the written permission of CCH.

The Customer agrees to pay to CCH the price payable for the service within 30 days of the date of CCH’s invoice. CCH will suspend access to the service if payment is not made within 30 days. CCH will invoice the customer at the start of each period during which the service is offered. CCH is entitled to change the price payable for the service at the end of each subscription period and will give the customer notice of any change in the price payable not later than 30 days before the expiry of the then current subscription period.

This agreement comprises a single agreement and the Customer is not entitled to abate or withhold any payment for any reason other than default by CCH in the performance of its obligations.

When using the priority service, the Customer agrees to pay CCH the additional $250 (plus GST) per question charge during the subscription period within 30 days of CCH’s invoice, provided that CCH delivered the answer within 24 hours (excluding weekends and public holidays).

Where any portion of the subscription payment due is outstanding more than 30 days after
the date of the invoice, CCH will be entitled to forthwith suspend access to the service without prejudice to its right to enforce payment of the overdue amount but shall upon payment by the customer of such unpaid overdue amount restore access to the service.

**Limits of service**
The purpose of the service is to assist you to answer day-to-day questions that arise in your business or practice. The service does not replace the need for specialist advice on planning or strategy matters. Nor can we advise you about the correctness of tax positions you have taken or commercial transactions. Therefore we cannot review specific documents or other detailed attachments. However, where possible, we will set out the relevant legal issues or alternatives for further consideration.

CCH is a publishing company and generally our staff members are not practising lawyers, therefore legally we cannot provide the same services as law firms and we may decline to answer questions on that basis.

Registration for the service and payment of the membership fee entitles you to submit questions using the question template on the CCH website. We will use our reasonable endeavours to answer all questions submitted by you which we consider to fit within the above parameters of this service. However, we reserve the right to decline to answer those questions which we consider to fall outside the scope of this service (see Sample Questions), such decision being final and not open for review. However, we will act in good faith and will communicate clearly with you in these instances.

When using the standard subscription service, we aim to get a final answer to you within three working days for tax questions and straight-forward questions in other non-tax areas. However, we do not promise you that we will be able to meet these targets in all cases, and we take no responsibility, and assume no liability to you or anyone else, if we are unable to answer your questions within that time period or if we decline to answer your questions at all.

**Priority Service**
When using our priority service, we aim to get a final answer to you within 24 hours (excluding weekends and public holidays). In order to use this service, you must use the usual template on our website and tick the priority box before submitting the question. Once you have done this, we will contact you confirming that we accept the question for priority service. However, we reserve the right to decline to provide priority service, for operational and staffing reasons, such decision being final and not open to review. However, once we have accepted a question for priority service, the additional fee will be charged unless we fail to deliver the answer by email within 24 hours (excluding weekends and public holidays).

**Disclaimer**
Every care will be taken in the preparation of answers provided to you directly, and in the preparation of general information which is made available on our website. However, the service is intended to provide basic guidelines and information based on given fact scenarios and is not intended to constitute accounting, tax, legal, investment, consulting or other professional advice or service and should not be relied on as such.
Limitation of liability
In the unlikely event that you suffer any loss or damage in connection with the use of the service our aggregate liability to you and that of our employees, agents and contractors (whether in contract or tort, including negligence) on account of all defaults or other breaches arising from the provision of the service during each subscription period will be limited to the amount that you have paid to us to use the service during that period.

Privilege
Your questions and our answers provided under this service do not attract legal professional privilege.

Conflict of interest
This service is provided on the understanding that we are not liable to you or to any third party for any damage or loss arising from any conflict of interest, or potential conflict of interest.

Warranty regarding questions submitted
All of the answers provided under this service are made on the basis that the information set out in the question template is complete and accurate, and that all material facts have been disclosed. We will rely on the information so provided. In some circumstances we may request further information before submitting our answer. However, we will not be under any obligation to do so.

Availability
CCH, its employees, agents and contractors are not liable for any damages or losses resulting from your inability to use this service. Because of the nature of the Internet, the site is provided on an “as available” basis and we cannot promise that the site will be uninterrupted or entirely error free. CCH, its employees, agents and contractors will not be responsible to you if we are unable to provide the site for any reason.

Consequential loss
In no circumstances are CCH, its employees, agents and contractors liable to you for accidental, indirect, special or consequential damages whatsoever (including loss of profits) even if we have been advised of, knew or should have known of, the possibility of such loss or damage.

Third parties
While we understand that the answers and information provided by this service may help you in advising your clients, your use of this information is at your own risk, and is not to be forwarded directly to be used or relied on by any third party. CCH, its employees, agents and contractors will have no liability to any such third party and you will indemnify us and our employees, agents and contractors against any such third party claim.

Publication of case studies
We reserve the right to publish in print or electronic format, any questions and answers provided in the course of the service which we believe to be of wider interest to our subscribers. Before publishing such material we will use our best endeavours to ensure that all identifying factors are removed in order to preserve confidentiality.
General

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 CCH and each of its employees, agents and contractors and are enforceable at the suit of any such person.

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.

We may change the service or these terms at any time. If you use the service after we have posted the changes you will be bound by the new terms.

This service is operated and controlled from New Zealand and these terms and conditions and your use of this service are governed by and construed in accordance with the laws of New Zealand. Anyone using this site from another jurisdiction is responsible for ensuring compliance with the local laws applicable to that jurisdiction.