

Wolters Kluwer (UK) Limited/ Wolters Kluwer (Ireland) Limited
Tax & Accounting Terms and Conditions

Subject to the Order Form, Wolters Kluwer (UK) Limited, a company registered in England and Wales with company number 00450650 having its registered office at 145 London Road, Kingston upon Thames, Surrey, KT2 6SR; OR Wolters Kluwer (Ireland) Limited T/A CCH Software, a company registered in Ireland with company number 137230 having its registered office at Ferry House, 48 - 53 Mount Street Lower, Dublin 2, D02 PT98, Republic of Ireland (“the Supplier”, “we” and “us” and “our” in context) has developed and owns or has licensed from the Licensor certain computer software applications and provides certain Services that the Supplier, in its sole discretion, chooses to provide from time to time.

The Customer (as more fully identified on any documentation including the Order Form and/or the invoice) (“the Customer”, “you” and “your” in context) wishes to purchase Software licence(s) and/or the Services from the Supplier that the Supplier is willing to supply strictly subject to the Terms and Conditions set forth below.

Herein and after each referred to as a “Party” and collectively as “Parties”

1. Interpretation

In these terms and conditions, unless the context requires otherwise:

- 1.1 words importing any gender include every gender;
- 1.2 words importing the singular number include the plural number and vice versa;
- 1.3 words importing persons include firms, companies and corporations and vice versa;
- 1.4 references to numbered clauses and schedules are references to the relevant clause in or schedule to this Agreement;
- 1.5 reference in any schedule to this Agreement to numbered paragraphs relate to the numbered paragraphs of that schedule;
- 1.6 any obligation on any Party not to do or omit to do anything is to include an obligation not to allow that thing to be done or omitted to be done;
- 1.7 the headings to the clauses, schedules and paragraphs of this Agreement are not to affect the interpretation;
- 1.8 reference to any statute or statutory provision includes a reference to it as from time to time amended, extended, re-enacted or consolidated and all subordinate legislation made pursuant to it; provided that, as between the Parties, the Supplier’s liability is not increased and/or its rights under this Agreement are not materially altered by such amendment, extension, re-enactment or consolidation;
- 1.9 any words following the terms “including”, “include”, “in particular”, “for example” or any similar expression shall be construed as illustrative and shall not limit the generality of the related general words;
- 1.10 a reference to a Party includes its successors or

permitted assigns;

1.11 a reference to writing or written includes faxes and e-mails but shall not include communications by SMS or similar text messaging facilities.

2. Definitions

2.1 In these Terms and Conditions, the following words and expressions shall have the following meanings:

“Agreement” comprises some or all of:

- these Terms and Conditions
- Order Form; Sales Order;
- Deliverables Statement; and
- any other addenda or additional documents agreed by the Parties in writing to be part of the contract between them.

In the event of conflict between the provisions of the above documents, the order of precedence shall be as expressed above, unless expressly agreed to the contrary. These Terms and Conditions will prevail over any other terms and conditions between the Supplier and the Customer whether implied by law, or imposed by custom, practice or previous course of dealing between the Parties and shall replace all previous terms and conditions that may exist between the Supplier and the Customer in respect of the subject matter hereof.

“Annual Support Fee” means the payments to be made by you for your on-going licence to use the Program Materials and for Services; and which is payable as set out in clause 5;

“Commencement Date” means the first day of the month following delivery or installation or availability for download from our Customer Community, of the Software whichever occurs first;

“Confidential Information” shall mean information in any form (whether oral, written, graphic, electronic, computerised or otherwise) which is disclosed by or on behalf of the Disclosing Party to the Recipient on or after the date of this Agreement which is conspicuously marked ‘confidential’ (or similar) at the time of its disclosure, or is disclosed on a confidential basis, or which in the reasonable appreciation of the Recipient by reference to the Disclosing Party’s operations, inventions, systems, processes, methodologies, plans, know-how, trade secrets, commercial or financial affairs or other business, is deemed confidential.

“Consultancy Package” means the Services described at https://userdocs.wolterskluwer.co.uk/Professional_Services/Product_Training_and_Consultancy;

“Control” means in relation to a body corporate, the power of a person to secure that the affairs of the body corporate are conducted in accordance with the wishes of that person: (a) by means of the holding of shares, or the possession of voting power, in or in relation to that or any other body corporate; or (b) as a result of any powers conferred by the articles of association or any other document regulating that or any other body corporate, and a “Change of Control” occurs if a person who controls any body corporate ceases to do so or if another person acquires Control of it;

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"Customised Software" means software designed, written or modified to your special order;

"Data Controller" means the organisation responsible for determining the purposes for which Personal Data is processed.

"Data Processor" means in relation to Personal Data, any person (other than an employee of the Data Controller) who processes data on behalf of a Data Controller).

"Data Subject" means the individual who is the subject of Personal Data.

"Designated Equipment" means equipment reaching the minimum specification as notified to you by us;

"Designated Site(s)" means the Customer's registered office address and/or such other location(s) agreed with us and/or specified in the Agreement where the Software is to be installed;

"Disclosing Party" shall mean the Party to this Agreement that discloses Confidential Information directly or indirectly to the other Party;

"DPA" means the GDPR Data Processing Addendum at <https://www.wolterskluwer.com/en-gb/solutions/software-tax-accounting/terms-conditions>;

"Effective Date" means the date at which we accept your Order Form or we carry out actions consistent with this Agreement coming into force, whichever occurs first;

"Expiry Date" - means in respect of the Packaged Services a date that is 13 (thirteen months) following the Order date;

"Force Majeure" means any cause affecting the performance by a Party of its obligations arising from acts, events, omissions, happenings or non-happenings beyond the reasonable control of the affected Party and without its fault or negligence including without limitation government regulations, communication line failures, telecommunication network failures and power failures, fire, flood or any disaster;

"Hosted Environment" means the facility in which we hold data and software;

"Intellectual Property Rights" shall mean intellectual property rights comprising all patents, copyright, trademarks, service marks, design rights, domain names, (whether registered or unregistered), trade secrets, rights in know-how, database rights, proprietary information rights and all other intellectual property rights as may exist anywhere in the world including: i) all registrations and pending registrations relating to any such rights and the benefit of any pending applications for any such registrations; and ii) all extensions and renewals of any such rights;

"Licence Fee(s)" means the payment to be made by you in respect of the grant of the licence as specified herein;

"Licensed Software" means the software listed in Schedule 1;

"Licensor" means in respect of the Licensed Software MYOB Technology Pty Limited;

"Minimum Term" means the period starting with the Commencement Date and continuing until the number of Years (whether or not expressed in months) identified on the Order Form have expired and continuing thereafter automatically for successive periods of one Year unless

terminated by you or us giving the other written notice to terminate the Agreement in accordance with clause 4;

"Order Form" means our standard document that may accompany the Sales Order or any Quotation;

"Packaged Services" - means bundled Services (for example Training Package, Consultancy Package) offered at a discount applied on the Supplier's standard or prevailing rate from time to time and delivered in Sessions, subject to the provisions of clause 5.5 that the Supplier, in its sole discretion, chooses to provide from time to time;

"Quotation" shall mean a non-binding document issued by us to you to provide an indication of the price payable for the Software grant of licence(s) and/or the Services;

"Program Materials" means the Software together with the supporting documentation;

"Recipient" shall mean the Party to this Agreement that receives Confidential Information directly or indirectly from the other Party;

"Registration Number" means the number to be issued by us to you to enable you to use the Software;

"Sales Order" means the document setting out the Services to be provided by us at or to the Designated Sites;

"Services" means the services whether or not in Sessions to be provided under the Agreement, which may include project planning, data migration, consultancy, implementation, set up and configuration, training, Support and Maintenance Services and any other services to be provided under the Agreement or as otherwise agreed in writing between the Parties from time to time;

"Session" means a period of up to 3 (three) hours or half day during business hours and during which certain Services are to be completed or deemed completed (whether online or on-site) as more fully set out in clause 5.6;

"Software" means the computer software programs listed in the Agreement, at our option, either provided in physical media or available via downloads from our Customer Community, including any modified enhanced or replacement versions thereof which may be supplied by us from time to time and shall include Customised Software and Licensed Software;

"Support and Maintenance Services" means the services set out in clause 14;

"Third-Party" means any person(s), firm or company not party to this Agreement;

"Third-Party Software" means Third-Party software specified in the Agreement that we distribute to you on behalf of a Third-Party supplier or manufacturer;

"Training Package" shall mean the Services described at https://userdocs.wolterskluwer.co.uk/Professional_Services/Product_Training_and_Consultancy;

"Total Amount Payable" means the amounts due for payment under the Agreement together with all taxes and other sums payable;

"User Entitlement", "Quantity" or "QTY" means the agreed number of authorised Software users based on the number of PCs the Software is loaded on or workstations accessing CCH Accounts Production (VAP), CCH PROcost

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and CCH Strategic Planning; or the number of concurrent users of CCH Accounts Production, CCH PROcap, CCH Personal Tax, CCH CGT and Dividend Scheduling, CCH PerTAX, CCH SecTAX CCH Taxpoint, CCH CorTAX, CCH Taxmaster CCH Trust Accounts, CCH Personal Tax IE, CCH Corporation Tax IE and CCH Scan; or the number of named users of CCH Practice Management, CCH Document Management, CCH Document fx, CCH Document Scan, CCH Singleview or CCH Insolvency (as applicable); or all employees accessing Audit Automation but restricted to the affairs of partners or directors with accounts or audit clients serviced by the Designated Sites (each location must have at least one partner); or all users accessing the agreed number of large (twelve or more holdings) and small (less than 12 holdings) portfolios processed by CCH Gains; or the number of personal tax returns updated by CCH Autofill; or the number of sets of financial statements updated with iXBRL tags by CCH iXBRL Review & Tag; or the number of clients for which group accounts are prepared by CCH Accounts Production Group formats; or the number of clients for which trust accounts are prepared by CCH Accounts Production Trust Formats; or the number of clients for which charity accounts are prepared by CCH Accounts Production Charity Formats; or the number of clients for which pension accounts are prepared by CCH Accounts Production Pension Formats; or the number of clients for which limited liability accounts are prepared by CCH Accounts Production LLP Formats; or the number of clients for which farm accounts are prepared by CCH Accounts Production Farm Formats; or the number of clients for which International Financial Reporting Standard accounts are prepared by CCH Accounts Production IFRS Formats; or the number of clients for which academy accounts are prepared by CCH Accounts Production Academy Formats; or the number of entities whose funds are processed by and the number of users of CCH Equity;

“Virus” means any thing or device (including any software, code, file or programme) which may:

(a) prevent, impair or otherwise adversely affect the operation of any computer software, hardware or network, any telecommunications service, equipment or network or any other service or device; (b) prevent, impair or otherwise adversely affect access to or the operation of any programme or data, including the reliability of any programme or data (whether by rearranging, altering or erasing the programme or data in whole or part or otherwise); or (c) adversely affect the user experience, including worms, Trojan horses, viruses and other similar things or devices;

“Year” each successive period of 12 months, the first of which runs: (a) in the absence of a Minimum Term from the Commencement Date and each consecutive period of 12 months thereafter during the duration of this Agreement; or (b) where there is a Minimum Term from the end of the Minimum Term and each consecutive period of 12 months thereafter during the duration of this Agreement.

2.2 This Agreement applies to every provision of or grant of licence to the Program Materials and Services to you

and supersedes any previous agreements between you and us relating to the same. Any variation to this Agreement and any representations about the Program Materials and/or Services shall have no effect unless expressly agreed in writing and signed by one of our directors.

2.3 You warrant that as at the Effective Date your hardware and/or any Designated Equipment meets the specifications specified by us.

3. QUOTATIONS AND ORDERS

3.1 All Quotations are non-binding and we reserve the right to withdraw Quotations at any time. Any Quotation that you return or accept shall constitute an offer which is open to our acceptance/declinature. For the avoidance of doubt, any Quotations which remain unaccepted within 30 days of the date of issue shall be deemed withdrawn or expired on day 31 following the date of issue.

3.2 Each Order Form shall be deemed to be a separate offer by you to us on the terms of this Agreement, which we shall be free to accept or decline at our absolute discretion. A contract between the Parties comes into force incorporating the terms of this Agreement when we inform you of our acceptance of any Order Form (or equivalent), or the date on which we carry out any actions consistent with this Agreement whichever occurs first.

4. DURATION AND TERMINATION

4.1 This Agreement shall commence on the Effective Date and shall continue in force indefinitely subject to the following provisions of this clause 4 and to timely payment of the Licence Fee(s) and on-going Annual Support Fees and compliance with your obligations under this Agreement.

4.2 We may terminate this Agreement forthwith on notice, if you fail to make any payment due under this Agreement within 30 days of the date of invoice. Where payment is not made in accordance with this clause 4.2 and provided that the invoice (or part thereof) is not subject of a genuine dispute between the Parties and where any payment due to us remains outstanding for longer than 14 days after the due date then we shall be entitled to:

4.2.1 charge interest in accordance with clause 6.6;

4.2.2 require you to make payment in advance of the Total Amount Payable up to and including to the end of the Minimum Term or the Year if thereafter;

4.2.3 not provide any further Service or part of the Service; or

4.2.4 terminate the Agreement forthwith.

4.3 Either we or you may terminate this Agreement forthwith on notice if:

4.3.1 the other Party commits any material breach of this Agreement and if remediable that Party fails to remedy that breach within 14 days of receipt of a written request to do so; or

4.3.2 an order is made or a resolution is passed for the other Party’s winding up or if an order is made for the appointment of an administrator to manage that Party’s affairs, business and property or if a receiver is appointed over any of that Party’s assets or undertaking or if circumstances arise which entitle the Court or a creditor to appoint a receiver or manager or which entitle the

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Court to make a winding-up order or if that Party takes or suffers any similar or analogous action in consequence of debt, including any inability to meet any debts due.

4.4 Without affecting any other right or remedy available to us, we may:

4.4.1 terminate this Agreement with immediate effect by giving written notice to you, if you repeatedly breach any of the terms of this Agreement in such a manner as to reasonably justify the opinion that your conduct is inconsistent with you having the intention or ability to give effect to the terms of this Agreement; or

4.4.2 suspend our performance of the Agreement if:

(a) you do not make a payment when it falls due; or

(b) you are in breach of any term of the Agreement.

4.5 You may terminate this Agreement on or after the expiry of the Minimum Term (if any) or otherwise on or after the expiry of any Year by giving us written notice (using a "signed for" service as proof of delivery may be required) at least 12 weeks before the expiry of such Minimum Term or Year respectively or any anniversary date thereafter to expire on:

4.5.1 where there is a Minimum Term, on the last day of the Minimum Term; or

4.5.2 where there is not a Minimum Term, on the last day of the relevant Year.

4.6 Upon expiry of the Minimum Term or of the relevant Year, and in the absence of you giving us written notice at least 12 weeks before the next anniversary date, the Agreement shall continue automatically but for successive periods of one Year unless another period has been agreed between the Parties prior to such expiry date. For the avoidance of doubt, you may not terminate the Support and Maintenance Services without terminating the entire Agreement.

4.7 We may terminate this Agreement by giving you 3 months' notice to be given at any time.

4.8 Without prejudice to any other rights or remedies accruing to us, we reserve the right to terminate this Agreement upon 30 days' notice, unless revised prices, fees or other charges are agreed between you and us:

4.8.1 in the event of you utilising the Program Materials to provide an outsourced service to any Third-Party; and/or

4.8.2 in circumstances where we, in our absolute discretion decide that the use of the Program Materials by you has substantially increased as from the Effective Date, whether as a result of any merger with, or acquisition of, other businesses or otherwise.

4.9 Upon termination of this Agreement howsoever arising:

4.9.1 your licence to use the Program Materials shall forthwith terminate and you shall deliver to us within 7 (seven) days of termination at your expense all copies of the Program Materials and of our Confidential Information failing which you will continue to pay the Licence Fee(s) and/or the Annual Support Fees notwithstanding termination and until such time as all copies of the Program Materials and our Confidential Information have been duly returned; or

4.9.2 we may enter your premises and take possession of any items which should have been returned to us under

this clause 4.9. Until such items have been returned or repossessed, you shall be solely responsible for their safe keeping; and

4.9.3 all rights and obligations of the Parties shall automatically terminate except for any rights of action which shall have accrued prior to such termination and any obligations expressly or by implication intended to come into or continue in force on or after such termination.

4.10 Any reduction to the User Entitlement is permitted where you give us written notice at least 12 weeks before the expiry of any Minimum Term or before each Year respectively. We will calculate any prices, fees or other charges brought about by the change in your User Entitlement in accordance with our prevailing rates.

5. CHARGES, COSTS AND EXPENSES

5.1 All prices, fees and charges are quoted or charged exclusive of value added or other sales tax which shall be paid by you in addition. Unless expressly stated otherwise, all prices, fees and charges are for delivery of the Program Materials to your Designated Site(s).

5.2 You hereby agree that we may:

5.2.1 charge for advice for feasibility studies and for the preparation of specifications and Quotations for goods and services not included in our original Quotation and/or proposal and/or any Order Form. Such charges shall be payable whether or not we then conclude any Agreement with you and shall be determined in accordance with our prevailing rates;

5.2.2 charge additional fees to cover our reasonably incurred expenses and any Third-Party costs, including but not limited to travel, accommodation and data transmission;

5.2.3 increase any price, fee or charge to take account of any extra costs we reasonably incur including without limitation as a result of the Designated Site(s) conditions, systems, infrastructure or IT environment, incorrect information supplied by you or a failure or delay on your part of providing information or providing access to the Designated Site(s) where we require such access to deliver the Program Materials and/or the Services;

5.2.4 when the price, fee or charge quoted is subject to the findings of any site survey to increase the same by written notice to you taking into account such findings at our absolute discretion; and

5.2.5 charge you for any additional reasonable costs and expenses incurred by us caused by changes in your instructions including failure to honor arranged appointments or Sessions, failure to provide access to the Designated Site(s), or failure to comply with this clause 5.

5.3 If work or any Services are to be carried out or delivered at your premises or any of the Designated Site(s) including where such are to be delivered remotely to you, you shall without delay following the Effective Date and in any event within 6 (six) months from such date or before the Expiry Date in respect of Packaged Services:

5.3.1 make available to us without charge the facilities, resources, working space and staff as we reasonably require at such times as we shall endeavour to organise by mutual accord with you;

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5.3.2 cooperate with us and instruct your staff to cooperate with us at all times as we reasonably require in order to deliver the Program Materials and/or provide the Services; and

5.3.3 take such action as is necessary to enable you to receive the Program Materials and/or the Services.

5.4 The Program Materials and/or any Services under the Agreement must be undertaken as soon as reasonably possible following the Effective Date and in any event within 6 (six) months of the Effective Date or before the Expiry Date in respect of Packaged Services:

5.4.1 Once Service dates or Sessions (including without limitation for installations, implementation consultancy, data conversion, data migration, training and consultancy) have been agreed and communicated to you in writing (by email to your designated point of contact), you may reschedule the days agreed on no more than 3 (three) separate occasions and at no additional charge by giving us notice in writing (by email) at least 15 (fifteen) full working days ahead of the agreed dates. If you reschedule the agreed dates by notice in writing of between 10 (ten) - 14 (fourteen) full working days from the agreed dates, we retain the right to charge 50% of the Services fee. If you reschedule the agreed dates by giving us notice in writing of less than 10 (ten) full working days from the agreed dates, we retain the right to charge 100% of the Services fee. Upon receipt of the 3rd notice in writing to reschedule any Service dates you agree that: (a) the Service dates then agreed shall be final ("The Final Agreed Date") and no further notices or other reschedule shall be accepted; and (b) the Licence Fee(s), Services fees and/or any Annual Support Fees shall, unless otherwise stated in the Order Form, become due and payable on the Final Agreed Date; or

5.4.2 If you fail to agree Services dates with us within 6 (six) months of the Effective Date or before the Expiry Date in respect of Packaged Services, you agree that the Licence Fee(s), the Services fees and/or any Annual Support Fees shall, unless otherwise stated in the Order Form, become due and payable on the 1st day following the expiry of the 6 (six) months from the Effective Date or on the Expiry Date in respect of Packaged Services.

5.5 In respect of the Packaged Services, you hereby agree that:

5.5.1 any Packaged Services must be ordered and paid for in advance (within 30 days) and will expire automatically on the Expiry Date;

5.5.2 any Sessions may be scheduled at any time prior to the Expiry Date but they will be subject to our availability from time to time (clause 5.4.1 shall apply in relation to any requested reschedule of such Sessions). We recommend that Sessions for Packaged Services are planned and scheduled as soon as possible and at least two months prior to the Expiry Date to ensure that they do not become spent. We accept no responsibility or liability for Sessions that may become spent due to lack of availability, late schedule or Sessions not successfully completed due to a technical fault, technical malfunction, computer hardware or software failure, satellite, network

or server failure of any kind or for any other action or omission on your part;

5.5.3 Packaged Services (and/or any applicable Sessions scheduled) must be consumed in full by the Expiry Date. On the Expiry Date any such Services and/or applicable Sessions shall conclusively become spent, whether they are used or not prior to such date;

5.5.4 that the Packaged Services (and/or any applicable Sessions scheduled) are, notwithstanding any other provisions in the Agreement to the contrary, non-cancellable post Order date, non-refundable (including where any purported termination is received subsequent to payment in part or in full) and will remain payable in full at all times. Where any portion of the Services fee remains unpaid as at the Expiry Date such a fee becomes a debt to us that is immediately due and payable;

5.5.5 the Packaged Services and/or any discount offered in relation thereto is not to be used in conjunction with any other offer applicable to Services or service days;

5.5.6 Package Services may not be used for data conversions, installs, Power BI related services or other services without our prior agreement;

5.5.7 Packaged Services may be used for: (a) scripting work or technical investigations - covered in the Consultancy Package but excluding data conversion, installation on your (or any Third-Party hosted) servers or environments, project related work unless otherwise agreed with us; and (b) training - covered in the Training Package;

5.5.8 Packaged Services must be accepted as offered (including in respect of any additional terms and conditions applicable). Any applicable discount cannot be transferred or exchanged for cash or other item of value whether in whole or in part. We reserve the right to suspend, modify or terminate any Packaged Services and/or Sessions if necessary due to any other cause beyond our control.

5.5.9 once Packaged Services are ordered, they must be used for Services that fall within the Description of the Training Package and the Consultancy Package, and subject to clause 5.5.10 no variation to the Services shall be permitted.

5.5.10 where the Training Package and/or the Consultancy Package are ordered, agreed at the point of sale and included on the Order Form we allow up to 20% of the Sessions to be interchangeable in between the two packages. Any interchangeable sessions will only be available to be delivered online.

5.6 In respect of the Sessions, you hereby agree that:

5.6.1 Sessions are generally provided remotely and unless otherwise agreed, not in person or face to face, at your or our premises. Where 2 (two) Sessions are booked for the same business day we may, upon your request, agree to provide them at your premises;

5.6.2 we reserve the right to record any Sessions to identify or confirm facts for query clarification including dispute resolution, for record-keeping, quality assurance and training purposes. You are not permitted to record any Sessions;

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5.6.3 notwithstanding clause 5.6.1, where we agree to deliver a Session in person, you agree that our decision shall be subject to and that we may impose additional terms or conditions to comply with our responsibilities for the health and safety of our employees, agents or sub-contractors, and Covid-19 secure office guidelines (which are compulsory) and/or any governmental and local imposed restrictions. Our decision and/or our option to open or close the premises (at any time) shall be final and, in our case, be subject to our (or our group of companies) own policies and procedures from time to time in force. Any additional costs for in person Sessions shall be agreed between the parties in advance; and 5.6.4 provided Services' objectives are achieved during any Session, where any Session may be complete before allocated time is up, you agree that no time credit or rebate will be provided or allocated towards another Service and/or Session.

6. PAYMENT

6.1 Unless otherwise agreed in clause 6.4, you shall pay to us 25% of the Total Amount Payable on the Commencement Date. All other payments, fee, charges are due in full within 30 (thirty) days of the date of invoice. Subject to any express provisions in the Agreement to the contrary or otherwise agreed, an invoice will be raised upon delivery or despatch of any Program Materials and subject to clause 5, on completion of any Services under the Agreement. Subject to clause 5 the Services for data conversion or data merge are deemed complete when we deliver the live converted data to you. Any query or dispute on the invoice must be raised in writing within 5 (five) days of the date of invoice failing which the invoice shall be deemed accepted. If any dispute should arise over an invoice:

6.1.1 you shall pay the undisputed amounts and provide adequate information necessary to substantiate your claim; and

6.1.2 the Parties will make all reasonable efforts to agree on how much of the disputed sum, if any, is payable as soon as possible. The Total Amount Payable shall exclude the Annual Support Fee where you elect to pay your Annual Support Fee periodically as provided in clause 6.3.

6.2 Where there are no Services, an invoice for the Annual Support Fee will be raised upon installation or despatch of any Program Materials and subject to any express provisions in the Agreement to the contrary, the Annual Support Fee will be chargeable from that date. Where there are Services, subject to any express provisions in the Agreement to the contrary, an invoice for the Annual Support Fee will be raised upon completion of the first Service and the Annual Support Fee will be chargeable from that date. If your Order Form comprises part of multiple orders of Program Materials with the same Commencement Date, and the delivery or despatch of all Program Materials is made on the same date, subject to any express provisions in the Agreement to the contrary:

6.2.1 the invoices for the Annual Support Fees will be raised separately;

6.2.2 the first invoice will be raised upon completion of the first Service relating to the Program Materials which

we have agreed to implement first and the Annual Support Fee will be chargeable from that date;

6.2.3 any other Program Materials forming part of that multiple order will be invoiced for the Annual Support Fee upon completion of the first Service relating to that Software.

6.3 Subject to our prior agreement, you may choose to pay your Annual Support Fee through periodic payment options provided by us from time to time or by monthly direct debit. In respect of monthly direct debit the Total Amount Payable shall be divided into equal Monthly Fees representing one twelfth of the Total Amount Payable and starting from the date(s) outlined in 6.2 above. Where you are paying the Annual Support Fee by direct debit, before each Year end we will issue you a payment schedule for the Annual Support Fee covering the next Year. Your existing Registration Number shall expire after 30 days of the end of each Year.

6.4 If you fail to make a periodic payment or pay a Monthly Fee on the due date, the balance of the Annual Support Fee that remains unpaid for that Year becomes a debt to us that it is immediately due and payable. Where we accept payment made in instalments from you, and such payment mechanism has been agreed between the Parties in writing in advance of the Commencement Date, such acceptance by us shall remain in our sole discretion and shall not be binding on us for any subsequent anniversary of the Minimum Term or otherwise any Year with the exception of the period for which the acceptance relates to. The Parties agree that clause 6.3 is not intended to change the nature of the Agreement such that it is interpreted or construed to become a monthly or quarterly Licence or Service by reference to the instalment period and notwithstanding any termination prior to the anniversary of the Minimum Term or other subsequent Year (save where such is effected by the us in accordance with clause 4.6) you shall remain liable to settle any outstanding amount of the Total Amount Payable (including for the avoidance of doubt the Annual Support Fee) to the end of the Minimum Term or subsequent Year.

6.5 You shall not be entitled by reason of set-off, counterclaim, abatement or other similar deductions to withhold payment of any amounts due to us. We shall be entitled to offset any amount we owe to you under this Agreement against any amount which you owe to us under this Agreement or any other agreement between you and us.

6.6 Interest shall be chargeable on any amounts overdue at the rate of 4% per annum accruing daily above the Bank of England base rate for the time being in force, from the due date until the outstanding amount is paid in full. We may instruct a Third-Party to recover any payments that have not been received by the date that the payment becomes due. You shall indemnify us in respect of all costs, losses, damages and expenses that we reasonably incur as a result of your delay or failure to pay.

6.7 Subject to the Order Form, we may increase the Annual Support Fee every Year by 5% or RPIJ (or such other index as replaces RPIJ from time to time),

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whichever is the greater. Notwithstanding any other provisions in this Agreement, we shall be entitled in our absolute discretion to charge additional fees for any material changes to the Program Materials reasonably required to implement changes in legislation and/or professional rules or practice.

6.8 Time of payment shall be of the essence in this Agreement.

7. DELIVERY, INSTALLATION AND TRAINING

7.1 Any times or dates specified for delivery, installation of the Program Materials or completion of the Services shall not be of the essence of this Agreement.

7.2 The Program Materials shall be deemed delivered when you have taken physical delivery of the same or you have been notified that the Program Materials are available for download from our Customer Community. All risk or loss of damage to the Program Materials will be borne by you after delivery or notification.

7.3 If the Agreement states that we are responsible for installation we will install the Program Materials subject to clauses 5 and 6. If the Agreement states that installation is your responsibility, you shall at your own risk and expense, set up and install the Program Materials in accordance with the instructions supplied.

8. TITLE AND LICENCES

8.1 We have full ownership and Intellectual Property Rights in the Program Materials with the exception of the Licensed Software which we distribute under licence. The Licensed Software is distributed under Licence from the Licensor who owns the Intellectual Property Rights and Confidential Information (including but not limited to all codings and know how) in the Licensed Software. We grant to you only the right to a non-exclusive non-transferable and personal licence to use the Program Materials. The licence terminates on termination of this Agreement, howsoever arising.

8.2 The Intellectual Property Rights in or relating to the Program Materials are and will remain our property and, where applicable, that of the Licensor.

8.3 If we supply you with Third-Party Software you shall enter into the Third-Party Software copyright owner, manufacturer or supplier's standard licence agreement as provided to you by us.

8.4 You shall notify us immediately if you become aware of any unauthorised use of the whole or any part of the Program Materials by any person.

9. WARRANTY

9.1 In respect of the Software but excluding Customised Software and Third-Party Software:

9.1.1 we warrant that the Software for a period of 6 (six) months from Commencement Date will if properly used by you in accordance with this Agreement, the Program Materials and on the Designated Equipment substantially provide facilities and functions described in the current Software documentation for the Software; and

9.1.2 you accept that the Software is of such complexity that it may have certain defects when delivered and you agree that our sole liability and your sole remedy in respect of any breach of the above warranty shall be for

us to provide corrections to defects notified and documented in accordance with clause 14.1.

9.2 To the extent permitted by applicable law, we disclaim all other warranties with respect to the Software, either express or implied, including but not limited to any implied warranties relating to quality, performance, fitness for any particular purpose or ability to achieve a particular result.

9.3 In respect of the Software we do not warrant that:

9.3.1 the Software supplied will operate in all combinations selected by you, the use of the Software will satisfy your requirements or that the operation of the Software will be uninterrupted or error free or free from Viruses; or

9.3.2 the conversion of data from your existing system to the Software will be accurate or error free.

10. STAFF AND EMPLOYMENT

10.1 It is a condition of this Agreement that you shall not employ or offer employment in any form to any member or former member of our technical or management staff during their employment and for at least 12 months thereafter, and that you shall not attempt to persuade any member of our technical or management staff to leave our employment.

10.2 In recognition of the value of such member of staff to us and the inconvenience which would be caused to us as a result of your breach of clause 10.1, you agrees that, if you do breach clause 10.1, you shall pay to us an amount equal to twice the annual gross salary of such member of staff.

10.3 You hereby expressly agree that the amount referred to in clause 10.2 represents a genuine pre-estimate of the loss likely to be suffered by us in those circumstances for expenses including, but not limited to, loss of productivity, recruitment fees and training.

11. CONFIDENTIALITY

11.1 We will keep confidential all Confidential information about your business disclosed to us and you shall keep confidential (and shall require your staff to do so) all Confidential Information which we may disclose to you and guard and protect the Software from unauthorised disclosure apart from necessary disclosure to your employees to enable their use of the Software. These obligations of confidence shall survive the termination of this Agreement for a period of 5 (five) years but shall not restrict our freedom to copy and to re-use the Software and techniques developed by us for or with you whether or not based upon confidential information disclosed by you to us.

11.2 Each Party shall:

11.2.1 hold the Confidential Information in confidence and treat the Confidential Information with the same degree of care that it uses for its own confidential information and in no event less than in a prudent and reasonable manner;

11.2.2 not, without prior written consent of the other Party disclose Confidential Information to any Third-Party (save that disclosure shall be permitted to our professional advisers, within our group of companies or as

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may be required by law, court order or any governmental or regulatory authority); and

11.2.3 use the Confidential Information solely in connection with the performance of its obligations under this Agreement and not for its own benefit or for the benefit of any Third-Party.

11.3 The provisions clause 11.2 shall not apply to any Confidential Information which:

11.3.1 is or becomes public knowledge other than by breach of this clause;

11.3.2 is in the possession of each Party without restriction or other obligation of confidentiality in relation to disclosure before the date of receipt by the other Party;

11.3.3 is received from a Third-Party who lawfully acquired it and who is under no obligation restricting its disclosure;

11.3.4 is independently developed by the recipient without access to any item of Confidential Information.

11.4 You shall indemnify us against all loss including (but not limited to) loss of profits, loss of business, diminution of goodwill and any and all consequential loss and damage and claims suffered or incurred by us as a result of the possession and/or use of the Program Materials by you or any possession and/or use by a Third-Party arising out of any act or omission on your part and will account to us for all profits or other benefits (including benefits in kind) received by you arising from any unauthorised disclosures or use of the Program Materials by you or your employees.

11.5 You represent and warrant that:

11.5.1 your employees shall use the Program Materials in your possession only in accordance with the provisions of this Agreement; and

11.5.2 no unauthorised Third Parties shall use or have access to the Program Materials in your possession.

11.6 You shall not sell, transfer, assign, lease or otherwise deal in the Program Materials or make them available to any Third-Party or copy them unless expressly authorised by this Agreement.

12. USE AND COPYING OF THE LICENSED PROGRAM MATERIALS

12.1 You shall use the Program Materials solely for the purpose of processing data relating to your own business, data relating to a Third-Party with whom you have a bona fide association or data relating to a Third-Party for whom you provide professional business services. Unless expressly authorised by us, you shall not permit any Third-Party to use the Program Materials in any way whatsoever. You shall ensure that the Program Materials are protected by adequate administrative, physical and technical safeguards against physical and electronic intrusion consistently with prevailing industry standards for protection of the security, confidentiality and integrity of the Software.

12.2 You shall not without our prior written consent use the Program Materials at any location other than the Designated Site(s). Unless otherwise agreed, the Designated Site(s) must be located within the United Kingdom and/or Ireland.

12.3 You undertake not to alter, modify, amend, misuse, damage, reverse engineer or disassemble, or create derivative products based on the Software or any part of them in any way whatever or permit the whole or any part of the Software to be combined with or become incorporated in any other programs other than by usage of the facilities incorporated within the Software or strictly as permitted by law.

12.4 Subject to the other provisions of this Agreement there is no restriction on the number of copies of the Software which you may make for your use provided that the usage of the Software does not exceed the User Entitlement.

12.5 You may only copy all or any part of the Software documentation to the extent required for internal use by your employees in using the Software as permitted under this Agreement.

12.6 Throughout the period of this Agreement you will retain the Program Materials and all copies thereof in your possession and will not part with custody, possession or control of them.

12.7 Throughout the period of this Agreement you shall comply with all applicable laws and regulations with respect to your activities under this Agreement, including compliance with any restrictions on dealings with prescribed individuals, groups or nations imposed by trade sanctions enforced by the United States of America's Office of Financial Control ("OFAC") or any successor from time to time to OFAC, any other governmental or international law-making body with legislative authority over your activities.

13. SUPPORT AND MAINTENANCE SERVICES

13.1 In consideration of your timely payment of the Annual Support Fee and subject to your compliance with all of your obligations under this Agreement we will, subject to the provisions of Clause 14:-

13.1.1 provide telephone and e-mail assistance between 0900hrs and 1730hrs Monday to Fridays excluding UK public holidays, in response to telephone or written requests for diagnosis or correction of problems in connection with the use of the current version of the Software;

13.1.2 use our reasonable endeavours to ensure that any faults in the Software notified to us are corrected within a reasonable time. We will not recover or reconstruct your own computer records corrupted or lost as a result of such faults;

13.1.3 deliver or make available to you such updates or revised or amended versions of the Software as are issued from time to time;

13.1.4 provide you with all documentation which we reasonably deem necessary for the utilisation of any modified enhanced or replacement versions of or additions to the Software delivered to you by us; and

13.1.5 provide you from time to time with updates or amendments to the Software when such updates or amendments are necessary to ensure that the Software or the use of it complies with relevant English statutory law.

14. SUPPORT AND MAINTENANCE SERVICES: EXCLUSIONS AND OBLIGATIONS

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14.1 You shall notify us of any faults in the Software of which you become aware as soon as possible and you must keep a written record of the sequence of events which led to the emergence of any such fault and supply a copy of such written record to us upon request.

14.2 Unless you are operating in our Hosted Environment, you shall at all times maintain adequate backup copies of the data to be processed using the Software and shall adopt adequate procedures to ensure that, if any data is corrupted or lost as a result of a fault in the Software, you will be able to reproduce such data.

14.3 The Support and Maintenance Services shall not include the performance of any Services to correct any problem or fault in the Software arising as a result of any of the following:-

14.3.1 your improper operation of the Software;

14.3.2 your operation of a release of the Software which is not current;

14.3.3 interference with or alteration of the Software by you;

14.3.4 your failure to operate the Software in accordance with recommended operating procedures in the Program Materials;

14.3.5 your use of the Software for a purpose for which they were not designed;

14.3.6 the failure of the computer hardware on which the Software have been operated;

14.3.7 the failure by you (or your staff) to undertake adequate training;

14.3.8 the setting up, suitability, operation, maintenance, loss, alteration or recovery activities (including in relation to any data) and other functionality procured by you from any third parties in connection with the hosting of the Software; or

14.3.9 contamination of the Software or any associated system by Virus.

14.4 If a defect or error in the Software is caused by any of the matters set out in sub-clause 14.3 above we shall, if requested by you, use our reasonable endeavours to correct such defect or error provided you shall pay such additional charges at our then current rates.

15. LIMITATION OF LIABILITIES AND INDEMNITY

15.1 We do not seek to limit or exclude liability:

15.1.1 for death or for personal injury arising from our negligence;

15.1.2 for fraud or fraudulent misrepresentation; or

15.1.3 for any breach of the terms implied by s.12 Sale of Goods Act 1979 or s.2 Supply of Goods and Services Act 1982.

15.2 You shall inform us of any alleged default on our part and provide us with a reasonable opportunity to investigate and correct any default including, without limitation, the option to substitute Software and/or Services.

15.3 Subject to clause 15.1, neither we nor Third Parties shall be liable for any loss and/or expenses incurred:-

15.3.1 after the date that we correct or procure correction of the default; or

15.3.2 more than twelve months after the date of default; or

15.3.3 after the date on which you terminate the licence for any affected Software; or

15.3.4 to the extent that we afford you reasonable opportunity to reduce your loss and expenses by providing alternative Software, Services or personnel.

15.4 Subject to clause 15.1, we shall not be liable for the following loss or damage however caused even if we were aware of circumstances giving rise to any such loss or if foreseeable by us:

15.4.1 loss of contracts, profits, loss or reduction to goodwill, loss of business, revenue, anticipated savings, wasted expenditure, destruction or loss of data, or any economic loss, punitive damages, or losses suffered by any Third Parties, irrespective of whether or not such loss or damage is direct, indirect, special or consequential;

15.4.2 special, indirect or consequential loss;

15.4.3 loss arising from any claim made against you or penalty imposed on you or on any other person; and

15.4.4 loss or damage arising from your failure to fulfil your obligations under this or any other agreement with us or from any matter under your control.

15.5 Subject to clauses 15.1, 15.2, 15.3 and 15.4, our entire aggregate liability to you in respect of all losses arising under or in connection with this Agreement, whether in contract, tort (including negligence), breach of statutory duty, misrepresentation or otherwise, shall, in no circumstances whatsoever exceed the Total Amount Payable paid by you in the twelve months period preceding the date on which the first claim or cause of action arose or if twelve months have not elapsed since the Effective Date then twelve times the average monthly fees paid by you to us in each case less any aggregate damages already paid by us. You acknowledge and agree that the limitations on or exclusions of our liability to you and any other Third-Party are fair and reasonable having regard to the commercial relationship between the parties.

15.6 All warranties or conditions implied by law relating to the Services or the Program Materials, including any implied conditions of suitability, quality, performance, merchantability or fitness for any particular purpose or ability to achieve a particular result are, to the fullest extent permitted by law, specifically excluded from this Agreement.

15.7 You shall indemnify us against any claim by a Third-Party (including our personnel) which arises from our compliance with your instructions or which arises from or is occasioned by any act or default of yourself or the owner or occupier of any premises upon which our Services are carried out.

15.8 This clause 15 shall not affect any rights of termination specified elsewhere in this Agreement.

15.9 For the avoidance of doubt;

15.9.1 the Licensor, with respect to the Licensed Software, shall have no liability to you arising out of, or in connection with, this Agreement; and

15.9.2 you accept and agree that we shall have no liability to you (or your directors, employees, contractors or clients) whatsoever in relation to any hosting services or related facilities (whether in production or testing

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environments) not supplied directly by us and nothing in this Agreement shall impose any liability upon us in respect of the same or for any non-performance, error or default of the Program Materials or the Services whether in connection with or arising from your use of hosting services or related facilities or your own or a Third-Party's (such as a hosting provider's) acts, omissions, negligence or default including any act deemed unlawful, illegal, fraudulent or which is done for a harmful purpose or activity.

15.10 This clause 15 shall survive the termination of the Agreement howsoever arising.

16. INTELLECTUAL PROPERTY INDEMNITY

16.1 We shall, at your written request, defend and hold you harmless with respect to any and all claims against you in a court of competent jurisdiction, if and only to the extent that such claims are based upon allegations that any current unaltered version of the Program Materials (or any part thereof) infringes the Intellectual Property of any Third-Party provided that you:-

16.1.1 promptly notify us in writing of any such claim;

16.1.2 provide all reasonable assistance requested by us; and

16.1.3 permit us, at our option, to defend or control the defence or settle any such claim.

16.2 In the event that such claim is made, we may at our option, discretion and expense procure the right for you to continue using any affected item or modify or replace it so that it becomes non-infringing.

16.3 We shall have no liability under this Agreement for any claim arising solely or substantially from:

16.3.1 the alteration or modification of the Software unless authorised by us in writing;

16.3.2 the use of a non-current unaltered release of the Software where use of the current unaltered release would have avoided the claim;

16.3.3 the combination, operation or use of the Software with equipment, data or programs or products not supplied by us;

16.3.4 the use of the Software other than on the Designated Equipment;

16.3.5 Customised Software; or

16.3.6 your breach of clause 11.5.

17. YOUR RESPONSIBILITIES

You agree:-

17.1 to give us access to the Designated Site(s) and the Program Materials whenever reasonably requested by us;

17.2 to ensure that the Software is used on the Designated Equipment in a proper manner by competent trained employees only or by persons under their supervision;

17.3 to co-operate fully with us in diagnosing any Software fault;

17.4 to ensure that you and your staff are adequately trained to use the Software;

17.5 to use your best endeavours to ensure that no Virus is introduced into any computer system in which the Program Materials are used or operated and in particular (without prejudice to this general obligation) to install and keep up-to-date an acknowledged and efficient anti-Virus software package.

17.6 You agree to inform us immediately of any change in your User Entitlement. Where an increase in your User Entitlement is required, you agree to sign a new order form and accept any additional charge calculated to your renewal date (and thereafter included in your renewal Fees)

17.7 Notwithstanding any other provision in the Agreement, you will provide prompt written notice in the event of a Change of Control.

18. DATA PROTECTION

18.1 You acknowledge that you operate as a Data Controller and we as the Data Processor in respect of Personal Data (including that of your customers) under the Agreement.

18.2 Each Party shall at all times comply with the terms of the DPA.

18.3 You represent and warrant that you have obtained all necessary consents and permissions to enter into and perform your obligations under this Agreement. To the extent required by any applicable law, rule, regulation, or contract, you shall obtain all necessary permissions from your own customers, employees, agents, or contractors (as applicable) that will allow us, in performing our obligations under this Agreement (to the extent applicable) to store, transmit, use, and otherwise process any Personal Data delivered to us by you under this Agreement.

19. FORCE MAJEURE

19.1 Neither Party shall be responsible for any delay or failure to fulfil its obligations in this Agreement, apart from the payment of money, to the extent that this results from any event of Force Majeure.

19.2 If a Party's performance of its obligations under this Agreement is affected by a force majeure event:

19.2.1 it will give written notice to the other Party, specifying the nature and extent of the force majeure event within 7 (seven) days of becoming aware of the force majeure event and will at all times use reasonable endeavours to bring the force majeure event to an end and, whilst the force majeure event is continuing, to mitigate its severity, without being obliged to incur any expenditure; and

19.2.2 subject to the provisions of clause 19.3, the date for performance of such obligation will be deemed suspended for a period equal to the delay caused by the force majeure event.

19.3 If a force majeure event continues for more than 3 (three) months, either Party may give written notice to the other to terminate this Agreement on no less than thirty (30) days' written notice.

20. PARTIAL INVALIDITY

If any clause or any part thereof is held to be illegal, invalid or unenforceable under any applicable statute, or rule of law, the Parties shall negotiate in good faith to amend such provision such that, as amended, it is legal, valid and enforceable, and, to the greatest extent possible, achieves the Parties' original commercial intention.

21. WAIVER

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A failure or delay by a Party to exercise any right or remedy provided under this Agreement or by law shall not constitute a waiver of that or any other right or remedy, nor shall it preclude or restrict any further exercise of that or any other right or remedy.

22. ASSIGNMENT

22.1 Any purported assignment, sub-licence or other transfer by you of all or part of this Agreement with us will only be valid with our prior written consent.

22.2 We may at any time assign, transfer, pledge or in any other manner dispose of any or all of our rights and obligations under this Agreement. We may sub-contract or delegate any or all of our obligations under the Agreement to a third party.

23. NOTICES

23.1 Any notice or consent to be given under this Agreement shall be in writing and shall be delivered personally or sent by post or receipted email to the other Party at the address given herein and shall be deemed to have been given:-

23.1.1 in the case of a letter sent by ordinary pre-paid first class post; forty-eight hours from the date of posting;

23.1.2 in the case of a receipted email; at the time of transmission to the correct email address of the addressee provided the hard copy of the email is sent by post on or as soon as practicable after the date of transmission, save that if notice is served outside of normal business hours' notice shall be deemed served the next day; and

23.1.3 if delivered personally, at the time of delivery.

24. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed and construed in accordance with English Law. Each Party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with this Agreement or its subject matter or formation.

25. RIGHTS OF THIRD PARTIES

No part of this Agreement shall be enforceable under the Contracts (Rights of Third Parties) Act 1999 by a third party unless expressly provided.

26. WHOLE AGREEMENT

26.1 This Agreement contains the whole agreement between the Parties with respect to the subject matter hereof, and supersedes any prior or contemporaneous agreement, either written or oral.

26.2. Each of the Parties acknowledges that in agreeing to enter into the Agreement it has not relied on any representation, warranty or other assurance except those set out in the Agreement and the documents referred to in it.

Schedule 1

Licensed Software is:

CCH Central

CCH Reporter

CCH Personal Tax / CCH PerTAX

CCH Online Data Capture / CCH PerTAXeQuest

CCH Tax Analyser / CCH PerTAX eSP

CCH R185

CCH PerTAX Aide-Mémoire

CCH PerTAX Data Conversion

CCH Partnership Tax / CCH ParTAX

CCH Trust Tax / CCH PerTAX TrusTAX

CCH SecTAX

CCH CorTAX

CCH Accounts Production (VAP)

CCH VAP Formats

CCH Data Conversion (VAP)

CCH Practice Management

CCH Online Timesheets

CCH Singleview

CCH Singleview Document Workflow

CCH Trust Accounts

CCH CCT Wizard

CCH Multicurrency

CCH Transaction Reporter

CCH Excel Reports