

WEBSITE AND UNDERLYING SYSTEMS TERMS OF USE

1 APPLICATION OF TERMS

- 1.1 These Terms apply to your use of the TMNZ Research & Development Tax Incentive (RDTI) In-Year Payments (IYP) Website and Underlying Systems. By accessing and using the Website and Underlying Systems:
- a you agree to these Terms; and
 - b where your access and use is on behalf of another person (e.g. a company), you confirm that you are authorised to, and do in fact, agree to these Terms on that person's behalf and that, by agreeing to these Terms on that person's behalf, that person is bound by these Terms.
- 1.2 If you do not agree to these Terms, you are not authorised to access and use the Website and Underlying Systems, and you must immediately stop doing so.

2 CHANGES

- 2.1 We may change these Terms at any time by updating them on the Website and Underlying Systems. Unless stated otherwise, any change takes effect immediately. You are responsible for ensuring you are familiar with the latest Terms. By continuing to access and use the Website and Underlying Systems, you agree to be bound by the changed Terms.
- 2.2 We may change, suspend, discontinue, or restrict access to, the Website and Underlying Systems without notice or liability.
- 2.3 We do not undertake to keep our Website and Underlying Systems up-to-date and we are not liable if any Content is inaccurate or out-of-date.
- 2.4 **These Terms were last updated on 2 December 2022.**

3 DEFINITIONS

In these Terms:

Content means the content of the Website and Underlying Systems which are used and accessed by you under these Terms

including and similar words do not imply any limit

Loss includes loss of profits, savings, revenue or data, and any other claim, damage, loss, liability and cost, including legal costs on a solicitor and own client basis

personal information means information about an identifiable, living person

Terms means these terms and conditions titled *Website and Underlying Systems Terms of Use*

Underlying System means any network, system, software, data or material that underlies or is connected to the Website and Underlying Systems

User ID means a unique name and/or password allocated to you to allow you to access certain parts of the Website and Underlying Systems

We, us, TMNZ or our means Tax Management New Zealand Limited.

Website and Underlying Systems means the TMNZ Research & Development Tax Incentive (RDTI) In-Year Payments (IYP) portal accessible via rdti.tmnz.co.nz

You means you or, if clause 1.1b applies, both you and the other person on whose behalf you are acting.

4 YOUR OBLIGATIONS

- 4.1 You must provide true, current and complete information in your dealings with us (including when setting up an account), and must promptly update that information as required so that the information remains true, current and complete.
- 4.2 If you are given a User ID, you are responsible for, and must keep your User ID secure and:
- a not permit any other person to use your User ID, including not disclosing or providing it to any other person; and
 - b immediately notify us if you become aware of any disclosure or unauthorised use of your User ID, by sending an email to **support@tmnz.co.nz**.
- 4.3 You must:
- a not act in a way, or use or introduce anything (including any virus, worm, Trojan horse, timebomb, keystroke logger, spyware or other similar feature) that in any way compromises, or may compromise, the Website and Underlying Systems or any Underlying System, or otherwise attempt to damage or interfere with the Website and Underlying Systems or any Underlying System;
 - b not do or attempt to do anything that is unlawful, which is prohibited by any laws applicable to our Website and Underlying Systems, which we would consider inappropriate or which might bring us or our Website and Underlying Systems into disrepute; and
 - c unless with our agreement, access the Website and Underlying Systems via standard web browsers only and not by any other method. Other methods include scraping, deep-linking, harvesting, data mining, use of a robot or spider, automation, or any similar data gathering, extraction or monitoring method.

- 4.4 You must obtain our written permission to establish a link to our Website and Underlying Systems. If you wish to do so, email your request to support@tmnz.co.nz.
- 4.5 You are prohibited from using our Website and Underlying Systems, including our Content, in any way that competes with our business.
- 4.6 You indemnify us against all Loss we suffer or incur as a direct or indirect result of your failure to comply with these Terms, including any failure of a person who accesses and uses our Website and Underlying Systems by using your User ID.

5 INTELLECTUAL PROPERTY

- 5.1 Unless otherwise indicated, we own or licence all rights, title and interest (including intellectual property rights) in our Website and Underlying Systems, all of our Content and any copyright, registered or unregistered designs, patents or trade mark rights and domain names (Our Intellectual Property). Your use of our Website and Underlying Systems and your use of and access to any Content does not grant or transfer to you any rights, title or interest in relation to Our Intellectual Property. You must not:
- (a) copy or use, in whole or in part, any of Our Intellectual Property other than in the proper use of our Website and Underlying Systems in accordance with these Terms;
 - (b) reproduce, retransmit, distribute, display, disseminate, sell, publish, broadcast or circulate any of Our Intellectual Property to any third party; or
 - (c) breach any intellectual property rights connected with Our Intellectual Property, including (without limitation) altering or modifying any of Our Intellectual Property, causing any of Our Intellectual Property to be framed or embedded in another website or platform, or creating derivative works from Our Intellectual Property.

6 DISCLAIMERS

- 6.1 Our Content is not a financial or credit service or advice, including legal advice or tax advice. You cannot rely on it as such. We use reasonable attempts to ensure the accuracy and completeness of our Content, we provide our Content in good faith, make no representation or warranty in relation to it, and are not liable for any loss arising from reliance on our Content.
- 6.2 To the extent permitted by law, we and our licensors have no liability or responsibility to you or any other person for any Loss in connection with:
- a the Website and Underlying Systems being unavailable (in whole or in part) or performing slowly;
 - b any error in, or omission from, any information made available through the Website and Underlying Systems;
 - c any exposure to viruses or other forms of interference which may damage your computer system or expose you to fraud when you access or use the Website and Underlying

Systems. To avoid doubt, you are responsible for ensuring the process by which you access and use the Website and Underlying Systems protects you from this; and

- d any website linked from the Website and Underlying Systems. Any link on the Website and Underlying Systems to other website does not imply any endorsement, approval or recommendation of, or responsibility for, those websites or their contents, operations, products or operators.

6.3 We make no representation or warranty that the Website and Underlying Systems are appropriate or available for use in all countries or that the content satisfies the laws of all countries. You are responsible for ensuring that your access to and use of the Website and Underlying Systems is not illegal or prohibited, and for your own compliance with applicable local laws.

7 LIABILITY

7.1 To the maximum extent permitted by law:

- a you access and use the Website and Underlying Systems at your own risk; and
- b we are not liable or responsible to you or any other person for any Loss under or in connection with these Terms, the Website and Underlying Systems, or your access and use of (or inability to access or use) the Website and Underlying Systems. This exclusion applies regardless of whether our liability or responsibility arises in contract, tort (including negligence), equity, breach of statutory duty, or otherwise.

7.2 Except to the extent permitted by law, nothing in these Terms has the effect of contracting out of the New Zealand Consumer Guarantees Act 1993 or any other consumer protection law that cannot be excluded. To the extent our liability cannot be excluded but can be limited, our liability is limited to NZD100.

7.3 To the maximum extent permitted by law and only to the extent clauses 7.1 and 7.2 of these Terms do not apply, our total liability to you under or in connection with these Terms, or in connection with the Website and Underlying Systems, or your access and use of (or inability to access or use) the Website and Underlying Systems, must not exceed NZD1,000.

8 PRIVACY POLICY

8.1 We respect your privacy and understand protecting your personal information is important. Our Privacy Policy (available on our Website and Underlying Systems) sets out how we will collect and handle your personal information.

8.2 When you provide personal information to us, we will comply with the New Zealand Privacy Act 2020.

8.3 The personal information you provide to us (including any information provided if you register for an account) is collected and may be used for communicating with you, statistical analysis,

the marketing by us of products and services to you, Anti Money Laundering and Due Diligence checks (if necessary), and research and development.

8.4 We may also collect technical information whenever you log on to, or visit the public version of, our Website and Underlying Systems. This may include information about the way users arrive at, browse through and interact with our Website and Underlying Systems. We may collect this type of technical information through the use of *cookies* and other means. *Cookies* are alphanumeric identifiers that we transfer to your computer's hard drive to enable our systems to recognise your browser. If you want to disable *cookies*, you may do so by changing the settings on your browser. However, if you do so, you may not be able to use all of the functions on the Website and Underlying Systems. We use the technical information we collect to have a better understanding of the way people use our Website and Underlying Systems, to improve the way it works and to personalise it to be more relevant and useful to your particular needs. We may also use this information to assist in making any advertising we display on the Website and Underlying Systems more personalised and applicable to your interests.

8.5 Generally, we do not disclose personal information to third parties for them to use for their own purposes. However, some of the circumstances in which we may do this are:

- a to service providers and other persons working with us to make the Website and Underlying Systems available or improve or develop its functionality (e.g. we may use a third party supplier to host the Website and Underlying Systems);
- b in relation to the proposed purchase or acquisition of our business or assets;
- c where required by applicable law or any court, or in response to a legitimate request by a law enforcement agency; or
- d to the Ministry of Business, Innovation and Employment (New Zealand), Callaghan Innovation (NZ) or Inland Revenue in order to provide the RDTI In-Year Payments scheme.

8.6 Any personal information you provide to us may be stored on the secure servers of our trusted service providers, which may be located outside New Zealand. This may involve the transfer of your personal information to countries which have less legal protection for personal information than New Zealand.

8.7 You have the right to request access to and correction of any of the personal information we hold about you. If you would like to exercise these rights, please email us at support@tmnz.co.nz.

9 SUSPENSION AND TERMINATION

9.1 Without prejudice to any other right or remedy available to us, if we consider that you have breached these Terms or we otherwise consider it appropriate, we may immediately, and without notice, suspend or terminate your access to the Website and Underlying Systems (or any part of it).

9.2 On suspension or termination, you must immediately cease using the Website and Underlying Systems and must not attempt to gain further access.

10 GENERAL

10.1 If we need to contact you, we may do so by email or by posting a notice on the Website and Underlying Systems. You agree that this satisfies all legal requirements in relation to written communications.

10.2 These Terms, and any dispute relating to these Terms or the Website and Underlying Systems, are governed by and must be interpreted in accordance with the laws of New Zealand. Each party submits to the non-exclusive jurisdiction of the Courts of New Zealand in relation to any dispute connected with these Terms or the Website and Underlying Systems.

10.3 For us to waive a right under these Terms, the waiver must be in writing.

10.4 Clauses which, by their nature, are intended to survive termination of these Terms, including clauses 4.6, 5, 6, 7, 10.1, continue in force.

10.5 If any part or provision of these Terms is or becomes illegal, unenforceable, or invalid, that part or provision is deemed to be modified to the extent required to remedy the illegality, unenforceability or invalidity. If a modification is not possible, the part or provision must be treated for all purposes as severed from these Terms. The remainder of these Terms will be binding on you.

10.6 These Terms set out everything agreed by the parties relating to your use of the Website and Underlying Systems and supersede and cancel anything discussed, exchanged or agreed prior to you agreeing to these Terms. The parties have not relied on any representation, warranty or agreement relating to the Website and Underlying Systems that is not expressly set out in the Terms, and no such representation, warranty or agreement has any effect from the date you agreed to these Terms.