



TAX SYSTEMS



AlphaVat

Terms & Conditions



AlphaVat

Dated:

**SOFTWARE AGREEMENT
&
SERVICES AGREEMENT**

between

Tax Computer Systems Limited

&

Customer



CONTENTS:

CLAUSES

1. Interpretation	4
2. Basis of Contract	6
3. Software Licence	6
4. Delivery of Software	6
5. Licence Fees	7
6. Support Services & Supplier & Customer Obligations	7
7. Export	9
8. Intellectual Property Rights	9
9. Data Protection & Customer Data	11
10. Confidentiality & Compliance with Policies	12
11. Limitation of Liability	13
12. Duration & Termination	14
13. Consequences of Termination	14
14. Force Majeure	15
15. General	15

SCHEDULES

1. Customer Support Services	16
2. Service Availability Policy	16
3. Mandatory Policies	17
4. Processing, Personal Data & Data Subjects	17



I. Interpretation

This Software License and Services Agreement (“Agreement”) is between

Parties

- (1) Tax Computer Systems Limited incorporated and registered in England and Wales with company number 05347048 whose registered office is at Magna House, London Road, Staines-Upon-Thames, Middlesex, TW18 4AP. **(Supplier)**
- (2) The Customer as defined in this Agreement and the Order Form attached. **(Customer)**

Background

- (A) The Supplier is the entire legal and beneficial owner and licensor of certain software products listed in the Order Form attached and is willing to license the Customer to use these products.

AGREED TERMS

- I.1 The definitions and rules of interpretation in this clause apply in this agreement.

Affiliate: in relation to a party, any subsidiary of that party, any holding company of that party and any other subsidiary of any such holding company.

Applicable Laws: all applicable laws, statutes, regulation from time to time in force, including but not limited to the Modern Slavery Act, Data Protection Act, the Bribery Act.

Business Day: a day other than a Saturday, Sunday or public holiday in England when banks in London are open for business.

Commencement Date: the date of this Contract or as agreed in the Order Form, whichever is the later.

Confidential Information: information that is proprietary or confidential and is either clearly labelled as such or identified as Confidential Information in clause 10.6 or clause 10.7.

Conditions: these terms and conditions as amended from time to time in accordance with clause 15.8.

Contract: the contract between the Supplier and the Customer for the supply of Goods and/or Services in accordance with these Conditions and the Order Form.

Contract Year: each period of 12 months commencing on the Commencement Date and/or each anniversary of the Commencement Date.

Controller, processor, data subject, personal data, personal data breach, processing and appropriate technical measures: as defined in the Data Protection Legislation.

Customer: the company, who purchases the Software and/or Services from the Supplier as detailed in the Order Form. Customer includes any of its UK subsidiaries or affiliates in that may use the software and/or services from the supplier.

Customer Data: the data inputted by the Customer, or the Supplier on the Customer's behalf for the purpose of using the Services or facilitating the Customer's use of the Services.

Data Protection Legislation: all applicable data protection and privacy legislation in force from time to time in the UK including the General Data Protection Regulation ((EU) 2016/679); the Data Protection Act 2018; the Privacy and Electronic Communications Directive 2002/58/EC (as updated by Directive 2009/136/EC) and the Privacy and Electronic Communications Regulations 2003 (SI 2003/2426) as amended

EULA: means the end user licence agreement to be entered into for each username of the Customer

Fee: means the End User Licence Agreement to be entered into for each username of the Customer.

Force Majeure Event: has the meaning given to it in clause 14.

Heightened Cybersecurity Requirements: any laws, regulations, codes, guidance (from regulatory and advisory bodies. Whether mandatory or not, international and national standards, industry schemes and sanctions, which are applicable to either the Customer or an Authorised User (but not the Supplier) relating to security of network and information systems and security breach and incident reporting requirements.

Initial Term: means the initial licensing period of 36 months commencing from the Commencement Date.



Intellectual Property Rights: patents, utility models, rights to inventions, copyright and related rights, trademarks and service marks, trade names and domain names, rights in get-up, goodwill and the right to sue for passing off or unfair competition, rights in designs, rights in computer software, database rights, rights to preserve the confidentiality of information (including know-how and trade secrets) and any other intellectual property rights, including all applications for (and rights to apply for and be granted), renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist, now or in the future, in any part of the world.

Licence: the right to use the Software on these Conditions granted by the Supplier to the Customer in accordance with the terms of this Contract.

Mandatory Policies: the Supplier's business policies listed in Schedule 3, as amended by notification to the Customer from time to time.

Open-Source Software: open-source software as defined by the Open Source Initiative (<http://opensource.org>) or the Free Software Foundation (<http://www.fsf.org>).

Order Form: the Order Form agreed between the parties incorporating these terms and conditions and forming the Agreement and attached to the Agreement together with details of the Fee and the number of VRNs.

Renewal Term: the period described in clause 12.1.

Services: shall include both the software and the support services.

Software: means the software application known as AlphaVat UK and described in more detail at <https://www.taxsystems.com/resources> containing related product collateral, or such other website address as may be notified to the Customer from time to time, or as such document may be amended from time to time by the Supplier.

Software Specification: any specification for the software, including any relevant documents, provided by the Supplier.

Supplier: Tax Computer Systems Limited registered in England and Wales with company number 05347048.

Support Services: the services supplied by the Supplier to the Customer in support of the use of the Software by the Customer as set out in Schedule 1 and 2.

Term: means the duration of this agreement including the Initial Term and any Renewal Term(s).

Third-party Additional Terms: the additional terms and conditions relating to Third-party Software identified at <https://www.taxsystems.com/opensource-alpha> or such other website address as may be notified to the Customer from time to time, or as such document may be amended from time to time by the Supplier.

Third-party Software: the third-party software identified at <https://www.taxsystems.com/opensource-alpha> or such other website address as may be notified to the Customer from time to time, or as such document may be amended from time to time by the Supplier.

UK Data Protection Legislation: any data protection legislation from time to time in force in the UK including the Data Protection Act 2018 or any successor legislation.

Virus: any thing or device (including any software, code, file or programme) which may: 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; 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 re-arranging, altering or erasing the programme or data in whole or part or otherwise); or adversely affect the user experience, including worms, trojan horses, viruses and other similar things or devices.

VRN: means the vat registration number or numbers of the Customer for which the Software is purchased.

1.2 Holding company and subsidiary Holding company and subsidiary mean a "holding company" and "subsidiary" as defined in section 1159 of the Companies Act 2006.

1.3 Clause, Schedule and paragraph headings shall not affect the interpretation of this agreement.

1.4 Unless the context otherwise requires:

(a) words in the singular shall include the plural and in the plural shall include the singular;



- (b)** A reference to a statute or statutory provision is a reference to it as amended, extended or re-enacted from time to time;
 - (c)** a reference to one gender shall include a reference to the other genders; and
 - (d)** 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 sense of the words, description, definition, phrase or term preceding those terms.
 - (e)** A reference to **writing** or **written** includes fax and email.
- 1.5** Aside from the Order Form attached which shall prevail over the body of this Agreement, in the case of conflict or ambiguity between any provision contained in the body of this Agreement and any provision contained in the schedules or appendices, the provision in the body of this Agreement shall take precedence.
 - 1.6** A **person** includes a natural person, corporate or unincorporated body (whether or not having separate legal personality) and that person's personal representatives, successors and permitted assigns.
 - 1.7** The Schedules and attached Order Form are part of this Agreement and shall have effect as if set out in full in the body of this Agreement. Any reference to this Agreement includes the Schedules and Order Form.

2. Basis of Contract

- 2.1** The Order Form and these Conditions constitute an offer by the Customer to purchase the Software.
- 2.2** The Agreement shall only be accepted when the Supplier and Customer digitally sign the Order Form and this Agreement at which point and on which date the Contract shall come into existence.
- 2.3** These Conditions apply to the Contract to the exclusion of any other terms that the Customer seeks to impose or incorporate, or which are implied by trade, custom, practice or course of dealing.

3. Software Licence

- 3.1** In consideration of the Fee paid by the Customer to the Supplier, the Supplier grants to the Customer a non-exclusive Licence for the Term to use the Software.
- 3.2** In relation to scope of use:
 - (a)** for the purposes of clause 3.1, use of the Software shall be restricted to use of the Software in object code form for the purpose of preparing and submitting the Customer's Data to HMRC for their VAT returns (which shall not include allowing the use of the Software by, or for the benefit of, any person other than an employee, contractor or agent of the Customer).
 - (b)** the Customer may not use the Software other than as specified in clause 3.1 and clause 3.2(a) without the prior written consent of the Supplier; and the Customer acknowledges that additional fees may be payable on any change of use approved by the Supplier.
 - (c)** the Customer has no right (and shall not permit any third party) to copy, adapt, reverse engineer, decompile, disassemble, modify, adapt or make error corrections to the Software in whole or in part.
- 3.3** The Software Specification has been provided to the Customer.
- 3.4** The Supplier reserves the right to amend the Software Specification if required by any applicable statutory or regulatory requirement. The Supplier will provide the Customer with all maintenance releases generally made available to its customers. The Supplier warrants that no maintenance release will adversely affect the then existing facilities or functions of the Software. The Customer shall install all maintenance releases as soon as reasonably practicable after receipt.

4. Delivery of Software

- 4.1** The Supplier shall deliver one copy of the access details to the Software electronically to the Customer to the email address provided by the Customer on the Commencement Date. Risk in any tangible media on which the Software is delivered shall pass on delivery.
- 4.2** The Customer will be asked to accept a EULA when the Software is initially downloaded. The Customer will be required to accept the EULA in order to access the Software.



5. Licence Fees

- 5.1 The Customer shall pay to the Supplier the portal fee and the annual Licence fee each Contract Year as set out in the Order Form ("**Fees**").
- 5.2 Upon the Commencement Date or shortly thereafter, the Supplier shall issue an invoice for the Fees for the first 12 months' Licence. Thereafter, unless otherwise terminated in accordance with this Contract the Licence shall continue into a Renewal Term and the Supplier shall issue an invoice one month prior to each 12 month anniversary of the Commencement Date, for the following 12 month Licence Fee.
- 5.3 The Customer shall pay the Fees within 30 days of the date of the relevant invoice in full without any set-off, counterclaim, deduction or withholding (other than any deduction or withholding of tax as required by law).
- 5.4 All sums payable under this Agreement are exclusive of VAT or any relevant local sales taxes, for which the Customer shall be responsible.
- 5.5 If the Customer fails to make any payment due to the Supplier under this Contract by the due date for payment, then, without limiting any of the Supplier's remedies under this Contract, the Customer shall pay interest on the overdue amount at the rate of 4% per annum above the Bank of England's base rate from time to time. Such interest shall accrue on a daily basis from the due date until actual payment of the overdue amount, whether before or after judgment. The Customer shall pay the interest together with the overdue amount.
- 5.6 The Supplier may increase the Fees on an annual basis with effect from each anniversary of the Commencement Date in line with the percentage increase in the Retail Prices Index in the preceding 12-month period.
- 5.7 The Customer may, from time to time during the Term, purchase additional VRN subscriptions in excess of the number set out the Order Form and the Supplier shall grant access to the Software and Services in accordance with the provisions of this Contract.
- 5.8 If the Supplier approves the Customer's request to purchase additional VRN subscriptions, the Customer shall, within 30 days of the date of the Supplier's invoice, pay to the Supplier the relevant fees for such additional VRN subscriptions as set out in the Order Form and, if such additional VRN subscriptions are purchased by the Customer part way through the Initial Term or any Renewal Term (as applicable), such fees shall be pro-rated from the date of activation by the Supplier for the remainder of the Initial Term or then current Renewal Term (as applicable).
- 5.9 If, at any time whilst using the Software, the Customer exceeds the amount of disk storage space specified in the documentation, the Supplier shall charge the Customer, and the Customer shall pay, the Supplier's then current excess data storage fees. The Supplier shall notify the Customer when it has used 50% of the permitted disk storage space. The Supplier's excess data storage fees current as at the Commencement Date are set out in the Order Form and may change in accordance with RPI each year.

6. Support Services and Supplier and Customer Obligations

- 6.1 The Supplier shall provide Support Services to the Customer in accordance with Schedules 1 and 2.
- 6.2 The Supplier reserves the right to amend the Service Specification if necessary to comply with any applicable law or regulatory requirement.
- 6.3 The Supplier will provide the Support Services to the Customer using reasonable care and skill.
- 6.4 The Software is provided to the Customer on an "as is" basis. If the Customer finds a defect or fault in the Software in consequence of which it fails to conform in all material respects to the Software Specification, and such defect or fault does not result from the Customer, or anyone acting with the authority of the Customer, having amended the Software or used it outside the terms of this Licence for a purpose or in a context other than the purpose or context for which it was designed or in combination with any other software not provided by the Supplier, or it has not been loaded onto



Supplier-specified or suitably configured equipment, the Supplier shall, at the Supplier's option, do one of the following:

- (a)** repair the Software;
- (b)** replace the Software; or
- (c)** terminate this Licence immediately by notice in writing to the Customer and refund any of the Fee paid by the Customer as at the date of termination (less a reasonable sum in respect of the Customer's use of the Software to the date of termination) on return of the Software and all copies thereof,

provided the Customer provides all the information that may be necessary to assist the Supplier in resolving the defect or fault, including a documented example of any defect or fault, or sufficient information to enable the Supplier to re-create the defect or fault.

6.5 The Supplier:

(a) does not warrant that:

(i) the Customer's use of the Services will be uninterrupted or error-free. The Supplier shall use all reasonable endeavours to ensure that the Software is free from viruses and/or bugs on the Commencement Date

(ii) the Software or the Services will be free from Vulnerabilities; or

(iii) the Software, Documentation or Services will comply with any Heightened Cybersecurity Requirements.

(b) is not responsible for any delays, delivery failures, or any other loss or damage resulting from the transfer of data over communications networks and facilities, including the internet, and the Customer acknowledges that the Software, Services and Documentation may be subject to limitations, delays and other problems inherent in the use of such communications facilities.

6.6 This Agreement shall not prevent the Supplier from entering into similar agreements with third parties, or from independently developing, using, selling or licensing documentation, products and/or services which are similar to those provided under this agreement.

6.7 The Customer accepts responsibility for the selection of the Software to achieve its intended results and acknowledges that the Software has not been developed to meet the individual requirements of the Customer.

6.8 The Customer acknowledges that any Open-Source Software provided by the Supplier is provided "as is" and expressly subject to the disclaimer in clause 6.5.

6.9 The Customer shall not access, store, distribute or transmit any Viruses, or any material during the course of its use of the Software or Services that:

(a) is unlawful, harmful, threatening, defamatory, obscene, infringing, harassing or racially or ethnically offensive;

(b) facilitates illegal activity;

(c) depicts sexually explicit images;

(d) promotes unlawful violence;

(e) is discriminatory based on race, gender, colour, religious belief, sexual orientation, disability; or

(f) is otherwise illegal or causes damage or injury to any person or property;

and the Supplier reserves the right, without liability or prejudice to its other rights to the Customer, to disable the Customer's access to any material that breaches the provisions of this clause.

6.10 The Customer shall:

(a) provide the Supplier with:

(i) all necessary co-operation in relation to this Contract; and

(ii) all necessary access to such information as may be required by the Supplier;

in order to provide the Software and Support Services, including but not limited to Customer Data, security access information and configuration services;

(b) obtain and shall maintain all necessary licences, consents, and permissions necessary for the Supplier, its contractors and agents to perform their obligations under this Contract, including without limitation the Support Services;



- (c) ensure that its network and systems comply with the relevant specifications provided by the Supplier from time to time; and
 - (d) be, to the extent permitted by law and except as otherwise expressly provided in this Contract, solely responsible for procuring, maintaining and securing its network connections and telecommunications links from its systems to the Supplier's data centres, and all problems, conditions, delays, delivery failures and all other loss or damage arising from or relating to the Customer's network connections or telecommunications links or caused by the internet.
- 6.11** The Customer shall use all reasonable endeavours to prevent any unauthorised access to, or use of, the Services and/or the Documentation and, in the event of any such unauthorised access or use, promptly notify the Supplier.
- 6.12** If the Supplier's performance of any of its obligations under the Contract is prevented or delayed by any act or omission by the Customer or failure by the Customer to perform any relevant obligation (**Customer Default**):
- (a) without limiting or affecting any other right or remedy available to it, the Supplier shall have the right to suspend performance of the Services until the Customer remedies the Customer Default, and to rely on the Customer Default to relieve it from the performance of any of its obligations in each case to the extent the Customer Default prevents or delays the Supplier's performance of any of its obligations;
 - (b) the Supplier shall not be liable for any costs or losses sustained or incurred by the Customer arising directly or indirectly from the Supplier's failure or delay to perform any of its obligations as set out in this clause 6.12; and
 - (c) the Customer shall reimburse the Supplier on written demand for any reasonable costs or losses sustained or incurred by the Supplier arising directly from the Customer Default.
- 6.13** The Customer shall comply with all applicable laws, including but not limited to Data Protection Legislation, Modern Slavery Act 2015, the UK Bribery Act 2010 and the Freedom of Information Act 2000.
- 6.14** All other conditions, warranties or other terms which might have effect between the parties or be implied or incorporated into this licence or any collateral contract, whether by statute, common law or otherwise, are hereby excluded, including the implied conditions, warranties or other terms as to satisfactory quality, fitness for purpose or the use of reasonable skill and care.

7. Export

- 7.1** Neither party shall export, directly or indirectly, any technical data acquired from the other party under this agreement (or any products, including software, incorporating any such data) in breach of any applicable laws or regulations (**Export Control Laws**), including United States export laws and regulations, to any country for which the government or any agency thereof at the time of export requires an export licence or other governmental approval without first obtaining such licence or approval.
- 7.2** Each party undertakes:
- (a) contractually to oblige any third party to whom it discloses or transfers any such data or products to make an undertaking to it in similar terms to the one set out above; and
 - (b) if requested, to provide the other party with any reasonable assistance, at the reasonable cost of the other party, to enable it to perform any activity required by any competent government or agency in any relevant jurisdiction for the purpose of compliance with any Export Control Laws.
- 7.3** In performing its obligations under this Agreement the Customer shall comply with all Applicable Laws and the Mandatory Policies.

8. Intellectual Property Rights

- 8.1** The Customer acknowledges that all Intellectual Property Rights in each Software, the Support Services, any Maintenance Releases and any services which develop, or extend the functionality of each Software, and the resulting developments to a Software, belong and shall belong to the Supplier



and the Customer shall have no rights in or to the Software whatsoever other than the right to use it in accordance with the terms of this Agreement.

- 8.2** The Supplier undertakes at its own expense to defend the Customer or, at its option, settle any claim or action brought against the Customer alleging that the possession or use of the Software (or any part thereof) in accordance with the terms of this Licence infringes the UK Intellectual Property Rights of a third party ("Claim") and shall be responsible for any reasonable losses, damages, costs (including reasonable legal fees) and expenses incurred by or awarded against the Customer as a result of or in connection with any such Claim. For the avoidance of doubt, clause 8.2 shall not apply where the Claim in question is attributable to possession or use of the Software (or any part thereof) by the Customer other than in accordance with the terms of this Licence, use of the Software in combination with any hardware or software not supplied or specified by the Supplier if the infringement would have been avoided by the use of the Software not so combined, or use of a non-current release of the Software.
- 8.3** If any third party makes a Claim, or notifies an intention to make a Claim against the Customer, the Supplier's obligations under clause 8.2 are conditional on the Customer:
- (a)** as soon as reasonably practicable, giving written notice of the Claim to the Supplier, specifying the nature of the Claim in reasonable detail;
 - (b)** not making any admission of liability, agreement or compromise in relation to the Claim without the prior written consent of the Supplier (such consent not to be unreasonably conditioned, withheld or delayed);
 - (c)** giving the Supplier and its professional advisers access at reasonable times (on reasonable prior notice) to its premises and its officers, directors, employees, agents, representatives or advisers, and to any relevant assets, accounts, documents and records within the power or control of the Customer, so as to enable the Supplier and its professional advisers to examine them and to take copies (at the Supplier's expense) for the purpose of assessing the Claim; and
 - (d)** subject to the Supplier providing security to the Customer to the Customer's reasonable satisfaction against any claim, liability, costs, expenses, damages or losses which may be incurred, taking such action as the Supplier may reasonably request to avoid, dispute, compromise or defend the Claim.
- 8.4** If any Claim is made, or in the Supplier's reasonable opinion is likely to be made, against the Customer, the Supplier may at its sole option and expense:
- (a)** procure for the Customer the right to continue to use the Software (or any part thereof) in accordance with the terms of this Licence;
 - (b)** modify the Software so that it ceases to be infringing;
 - (c)** replace the Software with non-infringing software; or
 - (d)** terminate this Licence immediately by notice in writing to the Customer and refund any of the Fee paid by the Customer as at the date of termination (less a reasonable sum in respect of the Customer's use of the Software to the date of termination) on return of the Software and all copies thereof.
- provided that if the Supplier modifies or replaces a Software, the modified or replacement Software must comply with the warranties contained in clause 6 and the Customer shall have the same rights in respect thereof as it would have had under those clauses had the references to the date of this Agreement been references to the date on which such modification or replacement was made.
- 8.5** Notwithstanding any other provision in this Agreement, clause 8.2 shall not apply to the extent that any claim or action referred to in that clause arises directly or indirectly through the possession or use of any Third-Party Software or through the breach of any Third-Party Additional Terms by the Customer.
- 8.6** This clause 8 constitutes the Customer's exclusive remedy and the Supplier's only liability in respect of Claims and, for the avoidance of doubt, is subject to clause 11.3 and 11.4.
- 8.7** The Customer shall not sub-license, assign or otherwise transfer the rights granted by clause 8.1.



9. Data Protection and Customer Data

- 9.1** The Customer shall own all right, title and interest in and to all of the Customer Data that is not personal data and shall have sole responsibility for the legality, reliability, integrity, accuracy and quality of all such Customer Data.
- 9.2** The Supplier shall follow its archiving procedures for Customer Data as set out in its Back-Up Policy available at <https://www.taxsystems.com/alphavat-backup-policy> or such other website address as may be notified to the Customer from time to time, as such document may be amended by the Supplier in its sole discretion from time to time. In the event of any loss or damage to Customer Data, the Customer's sole and exclusive remedy against the Supplier shall be for the Supplier to use reasonable commercial endeavours to restore the lost or damaged Customer Data from the latest back-up of such Customer Data maintained by the Supplier in accordance with the archiving procedure described in its Back-Up Policy. The Supplier shall not be responsible for any loss, destruction, alteration or disclosure of Customer Data caused by any third party (except those third parties sub-contracted by the Supplier to perform services related to Customer Data maintenance and back-up for which it shall remain fully liable under clause 9.9).
- 9.3** The Supplier shall, in providing the Services, comply with its Privacy and Security Policy relating to the privacy and security of the Customer Data available at www.taxsystems.com/privacy-statement or such other website address as may be notified to the Customer from time to time, as such document may be amended from time to time by the Supplier in its sole discretion.
- 9.4** Both parties will comply with all applicable requirements of the Data Protection Legislation. This clause 9. is in addition to, and does not relieve, remove or replace, a party's obligations or rights under the Data Protection Legislation. In this clause 9, **Applicable Laws** means (for so long as and to the extent that they apply to the Supplier) the law of the European Union, the law of any member state of the European Union and/or Domestic UK Law; and **Domestic UK Law** means any Data Protection Legislation and any other law that applies in the UK.
- 9.5** The parties acknowledge that:
- (a)** if the Supplier processes any personal data on the Customer's behalf when performing its obligations under this Contract, the Customer is the controller and the Supplier is the processor for the purposes of the Data Protection Legislation.
 - (b)** Schedule 4 sets out the scope, nature and purpose of processing by the Supplier; the duration of the processing and the types of personal data and categories of data subject.
 - (c)** the personal data may be transferred or stored outside the EEA or the country where the Customer and the Authorised Users are located in order to carry out the Services and the Supplier's other obligations under this Contract.
- 9.6** Without prejudice to the generality of clause 9.4, the Customer will ensure that it has all necessary appropriate consents and notices in place to enable lawful transfer of the personal data to the Supplier for the duration and purposes of this Contract so that the Supplier may lawfully use, process and transfer the personal data in accordance with this Contract on the Customer's behalf.
- 9.7** Without prejudice to the generality of clause 9.4, the Supplier shall, in relation to any personal data processed in connection with the performance by the Supplier of its obligations under this Contract:
- (a)** process that personal data only on the documented written instructions of the Customer unless the Supplier is required by the laws of any member of the European Union or by the laws of the European Union applicable to the Supplier and/or Domestic UK Law (where **Domestic UK Law** means the UK Data Protection Legislation and any other law that applies in the UK) to process personal data (**Applicable Laws**). Where the Supplier is relying on Applicable Laws as the basis for processing personal data, the Supplier shall promptly notify the Customer of this before performing the processing required by the Applicable Laws unless those Applicable Laws prohibit the Supplier from so notifying the Customer;



- (b)** not transfer any personal data outside of the European Economic Area and the United Kingdom unless the following conditions are fulfilled:
- (i) the Customer or the Supplier has provided appropriate safeguards in relation to the transfer;
 - (ii) the data subject has enforceable rights and effective legal remedies;
 - (iii) the Supplier complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any personal data that is transferred; and
 - (iv) the Supplier complies with reasonable instructions notified to it in advance by the Customer with respect to the processing of the personal data;
- (c)** assist the Customer, at the Customer's cost, in responding to any request from a data subject and in ensuring compliance with its obligations under the Data Protection Legislation with respect to security, breach notifications, impact assessments and consultations with supervisory authorities or regulators;
- (d)** notify the Customer without undue delay on becoming aware of a personal data breach;
- (e)** at the written direction of the Customer, delete or return personal data and copies thereof to the Customer on termination of the Contract unless required by Applicable Law to store the personal data (and for these purposes the term "delete" shall mean to put such data beyond use); and
- (f)** maintain complete and accurate records and information to demonstrate its compliance with this clause 9 and immediately inform the Customer if, in the opinion of the Supplier, an instruction infringes the Data Protection Legislation.
- 9.8** Each party shall ensure that it has in place appropriate technical and organisational measures to protect against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to, personal data, appropriate to the harm that might result from the unauthorised or unlawful processing or accidental loss, destruction or damage and the nature of the data to be protected, having regard to the state of technological development and the cost of implementing any measures (those measures may include, where appropriate, pseudonymising and encrypting personal data, ensuring confidentiality, integrity, availability and resilience of its systems and services, ensuring that availability of and access to personal data can be restored in a timely manner after an incident, and regularly assessing and evaluating the effectiveness of the technical and organisational measures adopted by it).
- 9.9** The Customer consents to the Supplier appointing Microsoft Azure as a third-party processor of personal data under this Contract. The Supplier confirms that it has entered or (as the case may be) will enter with the third-party processor into a written Contract substantially on that third party's standard terms of business and which the Supplier confirms reflect and will continue to reflect the requirements of the Data Protection Legislation. As between the Customer and the Supplier, the Supplier shall remain fully liable for all acts or omissions of any third-party processor appointed by it pursuant to this clause 9.
- 9.10** Either party may, at any time on not less than 30 days' notice, revise this clause 9 by replacing it with any applicable controller to processor standard clauses or similar terms forming part of an applicable certification scheme (which shall apply when replaced by attachment to this Contract).

10. Confidentiality and Compliance with Policies

- 10.1** Each party may be given access to Confidential Information from the other party in order to perform its obligations under this Contract. A party's Confidential Information shall not be deemed to include information that:
- (a)** is or becomes publicly known other than through any act or omission of the receiving party;
 - (b)** was in the other party's lawful possession before the disclosure;
 - (c)** is lawfully disclosed to the receiving party by a third party without restriction on disclosure; or
 - (d)** is independently developed by the receiving party, which independent development can be shown by written evidence.
- 10.2** Subject to clause 10.4, each party shall hold the other's Confidential Information in confidence and not make the other's Confidential Information available to any third party, or use the other's Confidential Information for any purpose other than the implementation of this Contract.
- 10.3** Each party shall take all reasonable steps to ensure that the other's Confidential Information to which



it has access is not disclosed or distributed by its employees or agents in violation of the terms of this Contract.

- 10.4** A party may disclose Confidential Information to the extent such Confidential Information is required to be disclosed by law, by any governmental or other regulatory authority or by a court or other authority of competent jurisdiction, provided that, to the extent it is legally permitted to do so, it gives the other party as much notice of such disclosure as possible and, where notice of disclosure is not prohibited and is given in accordance with this clause 10.4, it takes into account the reasonable requests of the other party in relation to the content of such disclosure.
- 10.5** Neither party shall be responsible for any loss, destruction, alteration or disclosure of Confidential Information caused by any third party.
- 10.6** The Customer acknowledges that details of the Software, Services, and the results of any performance tests of the Services, constitute the Supplier's Confidential Information.
- 10.7** the Supplier acknowledges that the Customer Data is the Confidential Information of the Customer.
- 10.8** No party shall make, or permit any person to make, any public announcement concerning this Contract without the prior written consent of the other parties (such consent not to be unreasonably withheld or delayed), except as required by law, any governmental or regulatory authority (including, without limitation, any relevant securities exchange), any court or other authority of competent jurisdiction.
- 10.9** The above provisions of this clause 10 shall survive termination of this Contract, however arising.
- 10.10** In performing its obligations under this Contract the Customer shall comply with the Mandatory Policies.

11. Limitation of Liability

- 11.1** Except as expressly and specifically provided in this Agreement:
 - (a)** the Customer assumes sole responsibility for results obtained from the use of the Software and Services and the Documentation by the Customer; and for conclusions drawn from such use. The Supplier shall have no liability for any damage caused by errors or omissions in any information, instructions or scripts provided to the Supplier by the Customer in connection with the Software or Services, or any actions taken by the Supplier at the Customer's direction;
 - (b)** all warranties, representations, conditions and all other terms of any kind whatsoever implied by statute or common law are, to the fullest extent permitted by applicable law, excluded from this Agreement;
- 11.2** Nothing in this Agreement shall limit either party's liability for:
 - (a)** death or personal injury caused by negligence; or
 - (b)** fraud or fraudulent misrepresentation.
- 11.3** Save as provided in Clause 11.2, the Supplier shall not in any circumstances have any liability for any losses or damages which may be suffered by the Customer (or by any person claiming under or through the Customer), whether the same are suffered directly or indirectly or are immediate or consequential, and whether the same arise in contract, tort (including negligence or breach of statutory duty), misrepresentation, restitution or otherwise (whether at law or in equity), the Supplier shall not be liable for any:
 - (a)** loss of profits or loss of business,
 - (b)** any losses arising as a result of an error in the Software Module,
 - (c)** depletion of goodwill or similar losses,
 - (d)** loss of anticipated savings,
 - (e)** loss of use,
 - (f)** loss or corruption of data or information;(whether any of the losses set out in (a) to (f) are direct or indirect); or
 - (g)** any special, indirect or consequential loss, costs, damages, charges or expenses even if the Supplier was aware of the circumstances in which such special damage could arise;
 - (h)** fines or penalties



- 11.4** Save as provided in Clause 11.2, and in addition to Clause 11.3, the Supplier's total aggregate liability, and the total aggregate liability of its Affiliates, in contract, tort (including negligence or breach of statutory duty), misrepresentation, restitution or otherwise, arising in connection with the performance or contemplated performance of this Agreement shall be limited to the total Fees paid during the 12 months immediately preceding the date on which the claim arose
- 11.5** the Customer agrees that, in entering into this Contract, either it did not rely on any representations (whether written or oral) of any kind or of any person other than those expressly set out in this Contract or (if it did rely on any representations, whether written or oral, not expressly set out in this Contract) that it shall have no remedy in respect of such representations and (in either case) the Supplier shall have no liability in any circumstances otherwise than in accordance with the express terms of this Contract.
- 11.6** All dates supplied by the Supplier for the delivery of the Software shall be treated as approximate only. The Supplier shall not in any circumstances be liable for any loss or damage arising from any delay in delivery beyond such approximate dates.
- 11.7** All references to "the Supplier" in this Clause 11 shall, for the purposes of this Clause 11 and Clause 15.7 only, be treated as including all employees, subcontractors and suppliers of the Supplier and its Affiliates, all of whom shall have the benefit of the exclusions and limitations of liability set out in this Clause 11, in accordance with Clause 15.7.

12. Duration and Termination

- 12.1** This Contract will be effective from the date of signature and commence on the Commencement Date and continue for the Initial Term. Thereafter, the Contract shall automatically renew for successive periods of 12 months, ("**Renewal Terms(s)**"), unless and until terminated by either party giving to the other not less than 90 calendar days' prior written notice expiring at the end of the Initial Term or the end of any Renewal Term as applicable. For the avoidance of doubt, notice given after the 90 calendar day window shall not have been given in time to terminate the Contract for the next Renewal Term and the Customer shall therefore incur the full Renewal Term Fee and the Customer will have a further 12 month Contract from the relevant anniversary of the Commencement Date.
- 12.2** Without affecting any other right or remedy available to it, the Supplier may terminate the Contract with immediate effect by giving written notice to the Customer if:
- (a)** the Customer fails to pay any amount due under the Contract on the due date for payment; or
 - (b)** the Customer commits a material breach of any other term of this Contract which breach is irremediable or (if such breach is remediable) fails to remedy that breach within a period of 30 days after being notified in writing to do so;
 - (c)** the Customer suspends or ceases, or threatens to suspend or cease, carrying on all or a substantial part of its business.
- 12.3** The Supplier shall be entitled to terminate this Contract in its entirety with immediate effect on written notice if:
- (a)** there is a change of control of the other party (within the meaning of section 1124 of the Corporation Tax Act 2010); or
 - (b)** a Force Majeure Event subsists for a continuous period of 30 days or more which results in Customer's failure to perform any of its obligations under the Agreement.
- 12.4** Without affecting any other right or remedy available to it, the Supplier may suspend supply under the Contract if the Customer fails to pay any amount due under the Contract on the due date for payment, the Customer becomes subject to clause 12.2, or the Supplier reasonably believes that the Customer is about to become subject to any insolvency related proceedings.

13. Consequences of Termination

- 13.1** On termination of the Contract:
- (a)** the Customer shall immediately pay to the Supplier all of the Supplier's outstanding unpaid invoices and interest;



- (b) the Supplier shall withdraw the Customer's access to the Software and Services.
- 13.2** Termination or expiry of the Contract shall not affect any rights, remedies, obligations and liabilities of the parties that have accrued up to the date of termination or expiry, including the right to claim damages in respect of any breach of the Contract which existed at or before the date of termination or expiry.
- 13.3** The Supplier may destroy or otherwise dispose of any of the Customer Data in its possession in accordance with clause 13.3, unless the Supplier receives, no later than ten days after the effective date of the termination of this Contract, a written request for the delivery to the Customer of the then most recent back-up of the Customer Data. The Supplier shall use reasonable commercial endeavours to deliver the back-up to the Customer within 30 days of its receipt of such a written request, provided that the Customer has, at that time, paid all fees and charges outstanding at and resulting from termination (whether or not due at the date of termination). The Customer shall pay all reasonable expenses incurred by the Supplier in returning or disposing of Customer Data; and
- 13.4** Any provision of the Contract that expressly or by implication is intended to have effect after termination or expiry shall continue in full force and effect.

14. Force Majeure

Neither party shall be in breach of the Contract nor liable for delay in performing or failure to perform, any of its obligations under the Contract (except for any obligations to pay the Fee) if such delay or failure result from events, circumstances or causes beyond its reasonable control (a **Force Majeure Event**). The Supplier shall have no liability to the Customer under this Contract if it is prevented from or delayed in performing its obligations under this Contract, or from carrying on its business, by acts, events, omissions or accidents beyond its reasonable control, including, without limitation, strikes, lock-outs or other industrial disputes (whether involving the workforce of the Supplier or any other party), epidemic and pandemic; failure of a utility service or transport or telecommunications network, act of God flood, drought, earthquake or other natural disaster; war, riot, civil commotion, malicious damage, compliance with any law or governmental order, rule, regulation or direction, accident, breakdown of plant or machinery, fire, flood, storm or default of the Suppliers or sub-contractors, provided that the Customer is notified of such an event and its expected duration.

15. General

15.1 Assignment and other dealings

- (a) The Supplier may at any time assign, mortgage, charge, subcontract, delegate, declare a trust over or deal in any other manner with any or all of its rights and obligations under the Contract.
- (b) The Customer shall not assign, transfer, mortgage, charge, subcontract, delegate, declare a trust over or deal in any other manner with any of its rights and obligations under the Contract.

15.2 Notices

- (a) Any notice or other communication given to the Supplier under or in connection with this Contract shall be in writing and shall be:
- (i) delivered by hand or by pre-paid first-class post or other next working day delivery service at its registered office Magna House, 18 – 32 London Road, Staines-upon-Thames TW18 4B; or
 - (ii) sent by email to the finance@taxsystems.com.
- (b) Any notice to the Customer shall be sent to the registered office or the email address provided in the Order Form.
- (c) Any notice or communication shall be deemed to have been received:
- (i) if delivered by hand, on signature of a delivery receipt;
 - (ii) if sent by pre-paid first-class post or other next working day delivery service, at 9.00 am on the second Business Day after posting; and
 - (iii) if sent by email, at the time of transmission, or, if this time falls outside business hours in the place of receipt, when business hours resume. In this clause 15.2(b)(iii), business hours means 9.00am to 5.30pm Monday to Friday on a day that is not a public holiday in the place of receipt.



(d) This clause does not apply to the service of any proceedings or other documents in any legal action or, where applicable, any arbitration or other method of dispute resolution.

15.3 Severance

If any provision or part-provision of the Contract is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision shall be deemed deleted. Any modification to or deletion of a provision or part-provision under this clause shall not affect the validity and enforceability of the rest of the Contract.

15.4 Waiver

A waiver of any right or remedy under the Contract or by law is only effective if given in writing and shall not be deemed a waiver of any subsequent right or remedy. A failure or delay by a party to exercise any right or remedy provided under the Contract or by law shall not constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict any further exercise of that or any other right or remedy. No single or partial exercise of any right or remedy provided under the Contract or by law shall prevent or restrict the further exercise of that or any other right or remedy.

15.5 No partnership or agency

Nothing in the Contract is intended to, or shall be deemed to, establish any partnership or joint venture between the parties, constitute either party the agent of the other, or authorise either party to make or enter into any commitments for or on behalf of the other party.

15.6 Entire agreement

(a) The Contract constitutes the entire Contract between the parties and supersedes and extinguishes all previous Contracts, promises, assurances, warranties, representations and understandings between them, whether written or oral, relating to its subject matter.

(b) Each party acknowledges that in entering into the Contract it does not rely on, and shall have no remedies in respect of any statement, representation, assurance or warranty (whether made innocently or negligently) that is not set out in the Contract. Each party agrees that it shall have no claim for innocent or negligent misrepresentation or negligent misrepresentation based on any statement in the Contract.

15.7 Third parties rights

Unless it expressly states otherwise, the Contract does not give rise to any rights under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of the Contract.

15.8 Variation

Except as set out in these Conditions, no variation of the Contract shall be effective unless it is agreed in writing and signed by the parties (or their authorised representatives).

15.9 Governing law

The Contract and any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation shall be governed by and construed in accordance with the laws of England and Wales.

15.10 Jurisdiction

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 the Contract or its subject matter or formation.

Schedule 1: Customer Support Services

<https://www.taxsystems.com/customer-support-services>

Schedule 2: Service Availability Policy

<https://www.taxsystems.com/tax-systems-service-availability-policy>



Schedule 3: **Mandatory Policies**

The Mandatory Policies are:

Modern Slavery Act Policy

The Way We Work

Bribery Policy

Data and Privacy Policy

Schedule 4: **Processing, Personal Data and Data Subjects**

Subject-matter of Processing

The subject matter of the Processing of the Personal Data is set out in the Agreement. This will include any information that may be contained within VAT records that the customer chooses to upload to the system in order for the Supplier to support the customer in using the Software.

A basic level of Personal Data is required for our hosted solutions, including name, business email address and phone number. Personal Data may also be supplied if you choose to use our Customer Support services.

Duration of the Processing

The duration of the Processing of the Personal Data is set out in the Agreement.

Nature and purpose of the Processing

Supplier will process Personal Data for the purposes of providing the Services to the Customer in accordance with the Agreement.

Categories of Personal Data

Data relating to Data Subjects provided to the Supplier in the course of the Services, by (or at the direction of) the Customer, another third party or by Data Subjects, where the processing is to be undertaken on the Customer's behalf. Examples of Personal Data may include personally identifiable information specified in transaction data used to calculate a VAT return

Categories of Data Subjects

Data Subjects include the individuals about whom data is provided to the Supplier in the course of the Services, by (or at the direction of) the Customer, another third party or by Data Subjects, where the processing is to be undertaken on the Customer's behalf. The Personal Data transferred may concern the following categories of Data Subjects and may arise out of prospective, historic or existing relationships between the Customer and:

- (i) Directors, employees and other workers;
- (ii) Clients and customers;
- (iii) Advisors, consultants, other professional experts;
- (iv) Affiliates, business partners (including suppliers), associates and contacts made in the course of the Customer's business; and
- (v) Any other data subjects who have a relationship with (i) to (iv) above.

Locations of Processing

Personal Data processed during the course of the Services is predominantly stored and processed on the Supplier's sub processor's servers located in UK South and backed up to UK West, with potential overspill support outside of the European Economic Area (EEA).

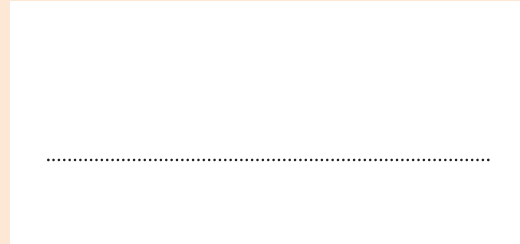


The Supplier warrants that it shall not transfer any Personal Data outside of the EEA and the UK unless the following conditions are fulfilled:

- (i) the Supplier has provided appropriate safeguards in relation to the transfer;
- (ii) the data subject has enforceable rights and effective legal remedies;
- (iii) the Supplier complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred; and
- (iv) the Supplier complies with reasonable instructions notified to it in advance by the Customer with respect to the processing of the Personal Data.

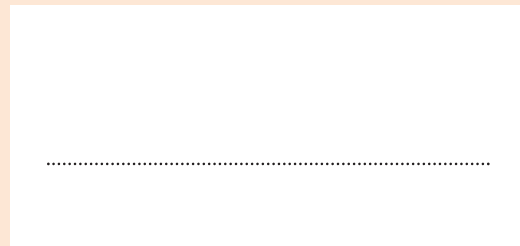
Signed by:

**For and on behalf of
Tax Computer Systems Limited**

A rectangular box with a white background and a thin orange border, intended for a signature. A horizontal dotted line is positioned near the bottom of the box.

Signed by:

For and on behalf of CUSTOMER

A rectangular box with a white background and a thin orange border, intended for a signature. A horizontal dotted line is positioned near the bottom of the box.