



Information provided is subject to the following terms and conditions:

1. DEFINITIONS

- 1.1 'NZA' means NZ Accounting and its related entities, its directors and employees (including, without limitation, third party contractors to NZA).
- 1.2 The 'recipient' means the named party or parties to whom this letter is addressed.
- 1.3 The 'Client' means the recipient and / or any individual, firm, company, and / or any other party who uses the enclosed Information.
- 1.4 'Information' shall mean the enclosed Information and any other Information referred to.

2. INFORMATION

- 2.1 Information is confidential and may not be used for any other purpose other than the purpose for which it was intended under these terms unless authorised in writing by NZA.
 - 2.1.1 The confidential obligations of clause 2.1 shall not extend to Information which is in the public arena otherwise than as a result of a breach of these terms or which is required to be disclosed to any governmental authority or registered stock exchange.
- 2.2 Information may be subject to legal privilege. If you are not the named recipient, you may not peruse, use, disseminate, disclose or copy this Information.
 - 2.2.1 If you have received this Information (or any copy) without the consent of NZA, notify NZA immediately by facsimile, by telephone or by e-mail. Delete the original transmission (including any attachments) and its contents, and destroy or return to NZA any hard copy of all or part of such transmission.
- 2.3 NZA retains documents and copies of documents provided by the Client. NZA produces work papers in the course of providing this Information.
- 2.4 Information supplied by NZA to the Client and Information supplied by the Client to NZA shall remain the property of NZA.
- 2.5 Prior Information provided by e-mail or voice communication is interim and provisional only and is not to be relied upon. Current Information supersedes prior Information, whether written or oral, and sets forth the entire understanding between NZA and the Client.
- 2.6 Whilst every care is taken in the compilation of Information, NZA does not guarantee that the Information covers all aspects of the marketplace.
- 2.7 Information is prepared exclusively for the benefit of the recipient. The Client shall not pass the Information to a third party for use by the third party unless expressly authorised to do so by NZA in writing.

3. ENCLOSURES

- 3.1 The Client is responsible to ensure all enclosures alluded to in this document are in their possession. NZA accepts no liability for failure of transmission and the Information it contains, including any attachments.

4. RELIANCE

- 4.1 Information enclosed is not professional advice and is therefore not to be relied upon. NZA recommends you seek independent legal and/or accounting advice before proceeding with any action based on Information enclosed.
 - 4.1.1 Client accepts full liability when acting on Information.
- 4.2 NZA has not independently verified the accuracy of the Client's Information. NZA will not be liable for any loss or damage arising from any inaccuracy, incompleteness or other defect in any Information or documents supplied by the Client.
- 4.3 Unless NZA has agreed in writing, Information may not be used or relied upon by any third party. NZA will have no liability to any such third

party. The Client indemnifies NZA against any third party claim arising from its release of any such Information.

5. INDEMNITY

- 5.1 To the extent permitted by law, the Client indemnifies NZA of all actions, claims, costs, liabilities, expenses, losses, injuries and other amounts which NZA suffers (directly or indirectly), and its reasonable costs and expenses involved in defending any such actual or threatened litigation.
- 5.2 The Client indemnifies NZA against any of the Client's acts or defaults in respect of the enclosed Information. The Client indemnifies NZA against any other person's acts or defaults in respect of the enclosed Information.
- 5.3 NZA's liability for costs, damages or other legally payable amounts whether for losses arising from Information provided by NZA (whether in contract, negligence, failure to act, or otherwise) or otherwise arising at law shall be limited to and not exceed one dollar.

6. BILLING AND FEES

- 6.1 NZA uses Information to bill the Client using the time stamp at the top of the document and costs outlined in the body of the Information.
 - 6.1.1 NZA may bill additional time and costs not disclosed in Information.
- 6.2 Tax invoices are generated at the appropriate rate and the Client agrees NZA sets this rate at their sole discretion.
 - 6.2.1 Rates are based on our latest Schedule of Fees at <http://nzaccounting.com/schedulefees.pdf> – however NZA reserve the right to alter rates and / or bill special rates dependent on risk associated to the job being undertaken at their sole discretion without notice.
- 6.3 The Client agrees they have 14 days to notify NZA in writing if there is any dispute in respect of time and costs within enclosed Information and waive their rights irrevocably to dispute billing generated from Information after 14 days from the date Information is issued. The Client agrees invoices not paid within 14 days from the date of issue incur a 21% debtor management fee. The Client accepts all additional collection costs and legal expenses are on-billed to the Client.

7. FURTHER TERMS

- 7.1 Enclosed terms and conditions are subject to change without notice. The Client is bound by the most recent schedule of terms and conditions located at <http://www.nzaccounting.com/folioterms.pdf>.
- 7.2 No waiver of any breach or failure to enforce any provision of these terms at any time by NZA shall in any way effect, limit or waive its right thereafter to enforce and compel strict compliance with the provisions of these terms.
- 7.3 NZA believes the provisions of these terms are lawful and valid but if it is determined that any provision of these terms is invalid or not lawful or can bear a reading so as to render it invalid or not lawful, then unless the reading down or severance alters the basic nature of these terms or is contrary to public policy, such provision shall:
 - 7.3.1 if it is valid or lawful if read down, be so read down;
 - 7.3.2 if it cannot be read down so as to be valid or lawful, be severed from these terms without affecting the remaining provisions, to the intent that these terms shall be valid and lawful in all respects and bind the parties accordingly.
- 7.4 Terms shall be governed by the laws of New Zealand and the Client submits to the non-exclusive jurisdiction of the High Court of New Zealand.
- 7.5 The Client agrees that the Information supplied will not be used in any way to set up a business in competition to NZA.
- 7.6 These terms are copyright (2012) NZA.

NZ Accounting

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