

**The information provided is subject to the following terms and conditions:**

**1. DEFINITIONS**

- 1.1 **'NZ Accounting'** means Michael Fresnel T/A NZ Accounting.
- 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 in any form, verbal or written.

**2. CONFIDENTIALITY**

- 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 NZ Accounting.
- 2.2 The confidential obligations of this clause 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.
- 2.3 The provisions of this clause shall survive indefinitely unless altered in writing by NZ Accounting.

**3. INFORMATION**

- 3.1 Information is confidential and may be subject to legal privilege. If you are not the named recipient, you may not peruse, use, disseminate, disclose or copy this information.
- 3.2 If you have received this information (or any copy) without the consent of NZ Accounting, notify NZ Accounting immediately by facsimile at +64-7-929-2855, by telephone on +64-7-839-1123 or by e-mail [enquiry@nzaccounting.com](mailto:enquiry@nzaccounting.com). Delete the original transmission (including any attachments) and its contents, and destroy or return to NZ Accounting any hard copy of all or part of such transmission.
- 3.3 NZ Accounting retains documents and copies of documents provided by the client. NZ Accounting produces work papers in the course of providing this information. Information supplied by NZ Accounting to the client and information supplied by the client to NZ Accounting shall remain the property of NZ Accounting.
- 3.4 This information supersedes any prior information, whether written or oral, and sets forth the entire understanding between NZ Accounting and the client.
- 3.5 Whilst every care is taken in the compilation of information, NZ Accounting does not guarantee that the information covers all aspects of the marketplace.
- 3.6 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 NZ Accounting in writing.

**4. ENCLOSURES**

- 4.1 The client is responsible to ensure all enclosures alluded to in this document are in their possession. NZ Accounting accepts no liability for failure of transmission and the information it contains, including any attachments.

**5. RELIANCE**

- 5.1 This free offer of information is a promotional tool. Information enclosed is not to be relied upon. NZ Accounting recommends you seek independent legal and/or accounting advice before proceeding.
- 5.2 Prior information provided to the client by e-mail or voice communication is interim and provisional only and is not to

be relied upon. NZ Accounting accepts no liability in relation to such communication.

- 5.3 NZ Accounting has not independently verified the accuracy of the client's information. NZ Accounting 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.
- 5.4 Unless NZ Accounting has agreed in writing, information may not be used or relied upon by any third party. NZ Accounting will have no liability to any such third party. The client indemnifies NZ Accounting against any third party claim arising from its release of any such information.

**6. INDEMNITY**

- 6.1 To the extent permitted by law, the client indemnifies NZ Accounting, its directors and employees (including, without limitation, third party contractors to NZ Accounting), of all actions, claims, costs, liabilities, expenses, losses, injuries and other amounts which NZ Accounting suffers (directly or indirectly), and its reasonable costs and expenses involved in defending any such actual or threatened litigation.
- 6.2 The client indemnifies NZ Accounting against any of the client's acts or defaults in respect of the enclosed information. The client indemnifies NZ Accounting against any other person's acts or defaults in respect of the enclosed information.
- 6.3 NZ Accounting's liability for costs, damages or other legally payable amounts whether for losses arising from information provided by NZ Accounting (whether in contract, negligence, failure to act, or otherwise) or otherwise arising at law shall be limited to and not exceed one dollar.

**7. COMPETITION**

- 7.1 The client agrees that the information supplied will not be used in any way to set up a business in competition to NZ Accounting.

**8. FURTHER TERMS**

- 8.1 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/freevoucherterms.pdf>.
- 8.2 No waiver of any breach or failure to enforce any provision of these terms at any time by NZ Accounting shall in any way effect, limit or waive its right thereafter to enforce and compel strict compliance with the provisions of these terms.
- 8.3 NZ Accounting 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:
  - 8.3.1 if it is valid or lawful if read down, be so read down;
  - 8.3.2 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.
- 8.4 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.
- 8.5 Terms copyright NZ Accounting.