

AMR GROUP ACCOUNTANTS AND ADVISORS - Terms of Engagement

1. Definitions. In this Agreement the following definitions apply:

1.1 **"Agreement"** means the legal Agreement between AMR GROUP ACCOUNTANTS AND ADVISORS and the Client for provision of the Services, comprising these General Terms ("**the Terms**"), together with the Letter of Engagement and Authorisations. The date of the Agreement is the date the Client's signed Authorities are returned to AMR GROUP ACCOUNTANTS AND ADVISORS or the date described in paragraph 2.3. The Terms apply to all work We do for You and may be updated by us from time to time. The current version of the Terms will always be on the AMR GROUP ACCOUNTANTS AND ADVISORS Website, and You should check regularly to view the latest version. Your ongoing use of AMR GROUP ACCOUNTANTS AND ADVISORS and purchase of the Services indicates Your ongoing acceptance of the current and any updated Terms.

1.2 **"Associated Persons"** means any person or entity associated with the Client that is named as an Associated Person in the Engagement Letter, or additional persons notified by the Client in writing, for which the Services are to be supplied.

1.3 **"Authorisations"** means the written authorities signed by the Client and returned to AMR GROUP ACCOUNTANTS AND ADVISORS, authorising AMR GROUP ACCOUNTANTS AND ADVISORS to act as their tax agent and/or accountant and as their agent or representative to communicate and deal with external organisations including supplying, requesting, storing and processing data, filing reports or returns and the like.

1.4 **"Client" "You" or "Your"** means and includes both the primary Client and all Associated Persons, individually or as a group jointly and severally. Client also means, where context requires, any staff member or other representative acting on behalf of the Client in connection with the Services; and the Clients' executors, administrators, successors and assigns.

1.5 **"Confidential Information"** means oral or written information about or belonging to a party of a confidential or commercially sensitive nature and/or that is made available to a party pursuant to this Agreement and/or is not normally publicly available.

1.6 **"Consultants"** shall mean any person or persons engaged by AMR GROUP ACCOUNTANTS AND ADVISORS to provide specialised work on behalf of the Client.

1.7 **"Engagement Letter"** means the AMR GROUP ACCOUNTANTS AND ADVISORS Engagement Letter to the Client which includes the Fee quotation, details of the Services, names and other details of the primary Client and Associated Persons, key obligations of each party and Authorities to be signed by the Client.

1.8 **"Fee"** means the Fee/s payable by the Client as set out in the Engagement Letter or amended from time to time pursuant to this Agreement

1.9 **"Information"** means any electronic or paper information, data or document, in any location including but not limited to Client instructions to AMR GROUP ACCOUNTANTS AND ADVISORS, emails, work papers, vehicle log books notes, staff records, worksheets, work in progress, bank account records, receipts, invoices and other source documents, financial reports, management accounts and reports, financial statements, tax returns; provided or supplied or compiled or created by either party in the course of AMR GROUP ACCOUNTANTS AND ADVISORS carrying out and providing the Services.

1.10 **"In writing"** or **"written"** means and includes emails, scanned documents, electronically signed and stored or transmitted data.

1.11 **"Personal Information"** means identifying information about a person such as name, email address, telephone number, bank account details, taxation details, and accounting and financial information.

1.12 **"AMR GROUP ACCOUNTANTS AND ADVISORS"** **"We"** **"Our"** or **"Us"** means the AMR GROUP ACCOUNTANTS AND ADVISORS providing the Services pursuant to this Agreement and where applicable its staff, owners or officers.

1.13 **"Services"** mean all accounting, bookkeeping, tax agent and related services, advice and Information provided by AMR GROUP ACCOUNTANTS AND ADVISORS to the Client as detailed in the Engagement Letter and as may be updated from time to time pursuant to this Agreement.

2. The Services

2.1 In consideration of the Fee, AMR GROUP ACCOUNTANTS AND ADVISORS agrees to provide the Services, and by signing the Authorities the Client agrees to pay the Fee and to comply with its obligations as provided for in this Agreement.

2.2 AMR GROUP ACCOUNTANTS AND ADVISORS is not responsible to any person other than the Client for the Services or any part of them.

2.3 In the event the Client has been given an Engagement Letter but does not sign and return the Authorities to AMR GROUP ACCOUNTANTS AND ADVISORS, the Client shall be deemed to have given the Authorities upon the earlier of:

- (a) Making any request for the Services to be provided; and/or
- (b) Accepting the Services and/or
- (c) Payment of any invoice by the Client.

2.4 The person signing the Authorisations or instructing AMR GROUP ACCOUNTANTS AND ADVISORS warrants that they have full authority to sign on behalf of and bind the primary Client and all members of the Associated Persons.

2.5 You may request, and We may offer additional or new Services at any time. Any resulting change must be agreed in writing and an amended Fee may apply.

2.6 Notwithstanding paragraph 2.4, We are not obliged to identify or offer additional or new Services, or to offer or provide advice or carry out work that is not part of the defined Services, even if We know it might be applicable to You.

2.7 We may use staff or subcontractors, delegate and/or assign all or any part of Our rights and/or obligations under this Agreement at any time.

2.8 AMR GROUP ACCOUNTANTS AND ADVISORS may, acting solely as an agent on behalf of the Client, obtain quotes and prices from third- party Consultants, and may subsequently engage such Consultants. Where AMR GROUP ACCOUNTANTS AND ADVISORS engages third-party Consultants on behalf of the Client, the following shall apply:

- (a) AMR GROUP ACCOUNTANTS AND ADVISORS shall be entitled to enter into contracts with such Consultants in the name of the Client;
- (b) the Client shall be responsible for all payments to such contractors;
- (c) where AMR GROUP ACCOUNTANTS AND ADVISORS makes payment of the Consultants account on behalf of the Client, the Client shall reimburse AMR GROUP ACCOUNTANTS AND ADVISORS for the payment of such account, together with an account-handling fee, as per AMR GROUP ACCOUNTANTS AND ADVISORS's specified payment terms.

2.9 Any dates given for delivery or completion of Services are an estimate only. AMR GROUP ACCOUNTANTS AND ADVISORS will use its reasonable endeavours to achieve delivery of the Services within time frames or dates requested by the Client, but no warranty is given that the Services will be completed or available by any date estimated or required by the Client or a third party organisation.

2.10 Unless AMR GROUP ACCOUNTANTS AND ADVISORS gives the Client prior written consent, Our advice and any financial statements, tax returns, correspondence, accounts, reports or reviews supplied by us as part of the Services are for the Client's use only, must not be used or disclosed by the Client for any purpose other than the purpose We supplied them for; not referred to or relied upon in any application, statement, claim or proceeding; or relied on if given as oral advice or in draft.

2.11 We do not provide audited Financial Statements, all of which will be marked as unaudited. We will attach a written disclaimer to all Financial Statements recording that We have only compiled

information supplied by the Client and that We have not verified, audited, or reviewed the accuracy of information supplied and that We have no liability for lack of accuracy or completeness in the financial statements. You must attach a copy of Our disclaimer to any copy of Financial Statements You supply to third parties for any purpose.

2.12 If You do not provide Information or feedback or approval necessary for us to provide the Services, or are overdue with any payment by 7 or more days that We may suspend Our work including delaying filing of any IRD or other return or report.

2.13 If We have agreed to provide captured activities to You covered by AML, We will not carry out any work until We have completed Our AML obligations; We may charge You a reasonable fee for Our AML due diligence and ongoing compliance relevant to You; and You agree to strictly comply with all Our AML requirements, including:

- (a) Providing all necessary information and authorities for us to carry out verification of identity and appropriate customer due diligence on the Client and all Associated Persons and other persons covered by the AML Act;
- (b) Our ongoing customer due diligence and monitoring of Your transactions and activities;
- (c) Compliance with all AML laws and regulations in New Zealand and where applicable, internationally;
- (d) Acting with full transparency and honesty in all aspects of dealing with Us pursuant to this Agreement; not withholding, falsifying or altering any Information; not doing anything else that could negatively impact on Our business or the reputation of the AMR GROUP ACCOUNTANTS AND ADVISORS trademarks or cause Us any loss, damages or liability.

2.14 Electronic signatures shall be deemed to be accepted by either party providing that the parties have complied with Section 226 of the Contract and Commercial Law Act 2017 or any other applicable provisions of that Act or any Regulations referred to in that Act.

3. Fees and Payment

3.1 The Client shall pay the Fees and any other costs or charges related to the Services provided for herein.

3.2 GST Invoices will be issued to the primary Client for Services provided to the Client and any Associated Persons at the frequency specified in the Engagement Letter.

3.3 Payment of all amounts under this Agreement must be made by direct credit in cleared funds, without deduction or set off to Our nominated bank account upon receipt of invoice or the due date stated on the invoice if different.

3.4 Cheques and cash are not accepted forms of payment unless specifically agreed to by us.

3.5 The Fees from the commencement of this Agreement shall be the Fee quoted in the Engagement Letter.

- (a) The Fees may be reviewed and updated by Us:
 - i) annually after assessing the work required for the year ahead;
 - ii) at any time due to circumstances outside Our reasonable control, for example but not limited to changes in legal, accounting or taxation compliance requirements; material increases by Our suppliers and/or during or following a Force Majeure event that directly affect Our costs of supplying the Services;
 - iii) at any time if You require a change in the level, type or complexity of the Services.
- (b) We will notify You at least one month before making any changes to the Fees under paragraphs (a)i) or (a)ii).

3.6 The Client, all Associated Persons, and any other owners, officers, and trustees of the Client are jointly and severally responsible to us for the Client's payments under this Agreement.

3.7 If any payment is not made by the Client on the due date We may suspend the Services and/or:

- (a) We may charge interest at 2% per calendar month on the overdue amount from the due date until payment is received, accrued on a daily basis, including after entry of any judgement for recovery of such payment.
- (b) The Client shall pay actual costs incurred by or on behalf of us in pursuing, collecting or enforcing payment.
- (c) If any payment is overdue by more than 14 days, or if the Client is repeatedly late in making payments that We may cancel this Agreement on one month's notice.
- (d) We may demand and pursue payment from all or any person described in clause 3.6
- (e) During any period of suspension, and pending cancellation of this Agreement for any reason, Fees that would normally have been payable under this Agreement shall continue to be payable.

3.8 If the Client is acquiring Services for the purposes of a trade or business, the Client acknowledges that the provisions of the Consumer Guarantees Act 1993 do not apply to the provision of Services by AMR GROUP ACCOUNTANTS AND ADVISORS to the Client.

4. Client Responsibilities

4.1 In delivering the Services, We will rely on Information supplied by You (or sourced on Your behalf from third parties). We do not conduct any review, audit or verification of the Information or attempt to detect any irregularity, non-compliance fraud or error; or assess Your solvency, while undertaking the Services. Therefore, You must provide us with all Information We request by the required dates, ensure that all Information You provide is complete, true and correct, lawfully compliant and not misleading and immediately update Us of any changes, errors or other matters You become aware of relating to Your situation, requirements or the Information.

4.2 The Client shall give AMR GROUP ACCOUNTANTS AND ADVISORS not less than fourteen (14) days prior written notice of any proposed change of ownership of the Client and/or any other change in the Client's details (including but not limited to, changes in the Client's name, address and contact phone or fax number/s, change of trustees or business practice). The Client shall be liable for any loss incurred by AMR GROUP ACCOUNTANTS AND ADVISORS as a result of the Client's failure to comply with this clause.

4.3 You are responsible for checking and confirming the accuracy, correctness, and completeness before accepting, approving or signing off draft and final versions of Our work or IRD or ACC assessments, determinations or statements of account.

4.4 We have no liability for any errors or omissions that are based on Information supplied by You that We have relied on, or where You have checked and accepted, approved or signed off Our work or third party material.

4.5 You are fully responsible for meeting Your company and tax obligations and payments by the required dates, retention of records and other legal requirements; and have sole liability for any liability, penalties or interest that are imposed against You for any reason by IRD, ACC or any other authority or organisation.

4.6 The Client must not copy or use any AMR GROUP ACCOUNTANTS AND ADVISORS template, Information or intellectual property for their own use or benefit other than strictly for the purposes of this Agreement.

4.7 You fully indemnify AMR GROUP ACCOUNTANTS AND ADVISORS as the case may be against actual costs, loss, any claim, damages or liability incurred, due to any Client breach, act or omission in connection with this Agreement or the Services.

5. Information, Software and Data Services

5.1 We utilise Xero and other accounting and business management software, programs and services ("Software and Data Services") to receive, process, store and interpret Client data, to produce reports and returns for Clients and for filing with third party agencies such as IRD and the Companies Office.

5.2 You will subscribe as a user through AMR GROUP ACCOUNTANTS AND ADVISORS to Software and Data Services as We consider necessary to enable us to deliver the Services. Subscriptions or user fees for Software and Data Services that are not included in Our Fee are payable by You.

5.3 If this Agreement is cancelled during a Software and Data Services subscription that cannot be cancelled at the same time, You must pay any suppliers' fees until the end of the unexpired period of the subscription or any early cancellation fee.

5.4 We do not warrant that use of any Software and Data Services will be uninterrupted or error free. We shall not be liable for any interruption or delay or inaccuracy of Our Services due to failure or loss of access to Software and Data Services.

5.5 You must comply with all Software and Data Services user and subscriber terms. You are solely responsible for correctly using, protecting and keeping secure all Your passwords, codes and authorisation keys.

5.6 You authorise us to send, receive, copy, upload, download, store, disclose and process Your Information electronically and / or in hard copy as We consider necessary to enable us to supply the Services. This may include:

- (a) Information on our computers, mobile devices, servers, and / or on servers and devices owned or controlled by Software and Data Services suppliers; and /or on servers owned by independent server (cloud) hosting organisations; all of which may be located within or outside New Zealand.
- (b) Us or Software and Data Services having direct access to Your accounting software subscription and bank accounts to view and copy financial information necessary for producing accounting and tax reports and records.
- (c) Collection of Information we require from banks, other financial institutions, IRD, other entities or people including for any credit check or AML due diligence We carry out on You.

5.6 We shall take reasonable and practicable steps and precautions to back up and protect the confidentiality, privacy and security of all Information received, transmitted, processed or stored by Us or by a third party on Our behalf. However You accept that storage, processing and transmission of information whether electronically, or in hard copy involves inherent risks of accidental or unauthorised loss or corruption, interception or hacking by third parties, modification or disclosure that cannot

be completely excluded regardless of the precautions and steps We take, and We will not be liable for any loss or damage or unauthorised use of Information. The Client must keep copies or backups of all Information supplied to, or by Us.

6. End of Agreement

6.1 The Client may cancel this Agreement at any time for any reason by providing at least 30 days written notice to AMR GROUP ACCOUNTANTS AND ADVISORS; and the parties may cancel by mutual agreement at any time, on 30 days' notice. The Agreement shall end and the Services shall cease on expiry of the notice period unless otherwise agreed.

6.2 AMR GROUP ACCOUNTANTS AND ADVISORS may cancel this Agreement and cease providing the Services immediately:

- (a) Pursuant to clause 3.7(c)
- (b) If the Client has breached any other obligation under this Agreement, and the breach has not been remedied after written request to remedy within 7 days;
- (c) If the Client does not comply with any AML requirement; or provides false or misleading Information; or acts in a way that is fraudulent or misleading or could cause harm to the reputation of AMR GROUP ACCOUNTANTS AND ADVISORS if this Agreement continued;

6.3 Cancellation of the Agreement shall not affect accrued rights, claims and/or liabilities or surviving obligations of either party to the Agreement. However, AMR GROUP ACCOUNTANTS AND ADVISORS will not be liable to the Client for any cost, loss or damage suffered by the Client or any third party due to cancellation of this Agreement.

6.4 Upon cancellation all amounts owing to AMR GROUP ACCOUNTANTS AND ADVISORS shall become immediately payable including for work in progress or completed as at the date of cancellation that has not been invoiced, whether or not that work is finished or able to be used by the Client.

6.5 No payment made by the Client for any period shall be refundable if this Agreement is cancelled pursuant to clause 6.2.

6.6 If the Services are cancelled for any reason You must pay us all amounts due or accrued as at the date of cancellation.

6.7 Subject to Our obligations to provide information pursuant to the Privacy Act 2020, and without prejudice to any other right or remedy We have; upon cancellation of this Agreement or at any time prior, We may retain possession of all or any Information and postpone transfer of the Clients Software and Data Services accounts or subscriptions until all amounts due under this Agreement have been paid in full.

7. Warranty and Exclusion of Liability

7.1 Our warranty to You is that We will carry out the Services for the Fee in a timely manner using reasonable skill and care and comply with Our specific obligations under this Agreement.

7.2 We are not liable for the consequences of any error, omission, delay or failure in the Services where You have not complied with Your responsibilities or obligations, or are liable pursuant to this Agreement; or for any loss, cost, liability or claim You may suffer due to any suspension of the Services.

7.3 Our sole liability, and the only remedy available to You or any other person shall be limited to, at our option one of the following:

- (a) Us or Our nominee re-supplying the applicable Services at no further cost to You; or
- (b) Us refunding the amount You paid for the Services; or
- (c) payment to You or another supplier of an amount that does not exceed Our Fee for Our work to be reviewed and /or redone.

7.4 To the maximum extent permitted by law,

- (a) all and any contractual or legislative warranties and guarantees, and
- (b) liability for any indirect or consequential or tortious loss including loss of profit
- (c) that could be implied into this Agreement or imposed upon Us in relation to the supply of the Services, in any jurisdiction are excluded.

7.5 Notwithstanding anything else in this Agreement or at law, if We have any liability to You whatsoever, the total amount We shall be liable for in any one, or series of claims shall not exceed the amount paid by You for the Services in the 12 months prior to the date of claim.

8. Confidential Information

8.1 Both the Client and AMR GROUP ACCOUNTANTS AND ADVISORS agree not to use, copy, or disclose to any third party each other's Confidential Information unless authorised in writing, or strictly as necessary for the purpose of supplying the Services, or required by law.

- (a) We collect, store and use Personal Information about Clients, (including their owners, directors and officers where the Client is not an individual person) as necessary to provide the Services, including complying with Our AML duties (if applicable).
- (b) You may request access to all personal information We hold and ask for corrections if necessary.

9. Privacy Policy

9.1 All emails, documents, images or other recorded information held or used by AMR GROUP ACCOUNTANTS AND ADVISORS is Personal Information as defined and referred to in clause 9.3 and therefore considered confidential. AMR GROUP ACCOUNTANTS AND ADVISORS acknowledges its obligation in relation to the handling, use, disclosure and processing of Personal Information pursuant to the Privacy Act 2020 ("the Act") including Part II of the OECD Guidelines and as set out in Schedule 5A of the Act and any statutory requirements where relevant in a European Economic Area "EEA" under the EU Data Privacy Laws (including the General Data Protection Regulation "GDPR") (collectively, "EU Data Privacy Laws"). AMR GROUP ACCOUNTANTS AND ADVISORS acknowledges that in the event it becomes aware of any data breaches and/or disclosure of the Client's Personal Information, held by AMR GROUP ACCOUNTANTS AND ADVISORS that may result in serious harm to the Client, AMR GROUP ACCOUNTANTS AND ADVISORS will notify the Client in accordance with the Act and/or the GDPR. Any release of such personal information must be in accordance with the Act and the GDPR (where relevant) and must be approved by the Client by written consent, unless subject to an operation of law.

9.2 Notwithstanding clause 9.3, privacy limitations will extend to AMR GROUP ACCOUNTANTS AND ADVISORS in respect of Cookies where the Client utilises AMR GROUP ACCOUNTANTS AND ADVISORS's website to make enquiries. AMR GROUP ACCOUNTANTS AND ADVISORS agrees to display reference to such Cookies and/or similar tracking technologies, such as pixels and web beacons (if applicable), such technology allows the collection of Personal Information such as the Client's:

- (a) IP address, browser, email client type and other similar details.
- (b) tracking website usage and traffic; and
- (c) reports are available to AMR GROUP ACCOUNTANTS AND ADVISORS when AMR GROUP ACCOUNTANTS AND ADVISORS sends an email to the Client, so AMR GROUP ACCOUNTANTS AND ADVISORS may collect and review that information ("collectively Personal Information")

If the Client consents to AMR GROUP ACCOUNTANTS AND ADVISORS 's use of Cookies on AMR GROUP ACCOUNTANTS AND ADVISORS's website and later wishes to withdraw that consent, the Client may manage and control AMR GROUP ACCOUNTANTS AND ADVISORS's privacy controls via the Client's web browser, including removing Cookies by deleting them from the browser history when exiting the site.

9.3 The Client authorises AMR GROUP ACCOUNTANTS AND ADVISORS or AMR GROUP ACCOUNTANTS AND ADVISORS's agent to:

- (a) access, collect, retain and use any information about the Client;
 - i) (including, name, address, D.O.B, occupation, driver's license details, electronic contact (email, Facebook or Twitter details), medical insurance details or next of kin and other contact information (where applicable), previous credit applications, credit history or any overdue fines balance information held by the Ministry of Justice) for the purpose of assessing the Client's creditworthiness; or
 - ii) for the purpose of marketing products and services to the Client.
- (b) disclose information about the Client, whether collected by AMR GROUP ACCOUNTANTS AND ADVISORS from the Client directly or obtained by AMR GROUP ACCOUNTANTS AND ADVISORS from any other source, to any other credit provider or any credit reporting agency for the purposes of providing or obtaining a credit reference, debt collection or notifying a default by the Client.

9.4 Where the Client is an individual the authorities under clause 8.1 are authorities or consents for the purposes of the Privacy Act 2020.

9.5 The Client shall have the right to request (by e-mail) from AMR GROUP ACCOUNTANTS AND ADVISORS, a copy of the Personal Information about the Client retained by AMR GROUP ACCOUNTANTS AND ADVISORS and the right to request that AMR GROUP ACCOUNTANTS AND ADVISORS correct any incorrect Personal Information.

9.6 AMR GROUP ACCOUNTANTS AND ADVISORS will destroy Personal Information upon the Client's request (by e-mail) or if it is no longer required unless it is required in order to fulfil the obligations of this Agreement or is required to be maintained and/or stored in accordance with the law.

9.7 The Client can make a privacy complaint by contacting AMR GROUP ACCOUNTANTS AND ADVISORS at admin@amrgroup.co.nz, AMR GROUP ACCOUNTANTS AND ADVISORS will acknowledge receipt of a complaint within 7 days of receipt and will take all reasonable steps to give a response to the complaint within 21 days of receipt. If the Client is not satisfied with the response provided, the Client can make a complaint to the Privacy Commissioner at <http://www.privacy.org.nz>.

10. Lien

10.1 Where the Client has left any of the Client's documentation with AMR GROUP ACCOUNTANTS AND ADVISORS for AMR GROUP ACCOUNTANTS AND ADVISORS to provide any Services in relation to that documentation and AMR GROUP ACCOUNTANTS AND ADVISORS has not received or been tendered the whole of the Fee, or the payment has been dishonoured, AMR GROUP ACCOUNTANTS AND ADVISORS shall have:

- (a) a lien on the documentation; and
- (b) the right to retain the documentation whilst AMR GROUP ACCOUNTANTS AND ADVISORS is in possession of the documentation until such time as payment has been made in full; and
- (c) the lien of AMR GROUP ACCOUNTANTS AND ADVISORS shall continue despite the commencement of proceedings, or judgment for the Fee having been obtained; and
- (d) AMR GROUP ACCOUNTANTS AND ADVISORS shall be under no obligation to release the documentation to the Client if the Client is in default of payment except as may be required by any law or statute.

11. Trusts

11.1 If the Client at any time upon or subsequent to entering in to the Agreement is acting in the capacity of trustee of any trust ("Trust") then whether or not AMR GROUP ACCOUNTANTS AND ADVISORS may have notice of the Trust, the Client covenants with AMR GROUP ACCOUNTANTS AND ADVISORS as follows:

- (a) the Agreement extends to all rights of indemnity which the Client now or subsequently may have against the Trust and the trust fund.
- (b) the Client has full and complete power and authority under the Trust to enter into the Agreement and the provisions of the Trust do not purport to exclude or take away the right of indemnity of the Client against the Trust or the trust fund. The Client will not release the right of indemnity or commit any breach of trust or be a party to any other action which might prejudice that right of indemnity.
- (c) the Client will not without consent in writing of AMR GROUP ACCOUNTANTS AND ADVISORS (AMR GROUP ACCOUNTANTS AND ADVISORS will not unreasonably withhold consent), cause, permit, or suffer to happen any of the following events:
 - i) the removal, replacement or retirement of the Client as trustee of the Trust.
 - ii) any alteration to or variation of the terms of the Trust.
 - iii) any advancement or distribution of capital of the Trust; or
 - iv) any resettlement of the trust property.

12. General

12.1 These Terms will apply to all work We do for You and prevail over any prior representation or understanding between the parties. The Terms may be updated from time to time. The current version of the Terms will always be the AMR GROUP ACCOUNTANTS AND ADVISORS Website version and You should check regularly to view the latest version. Your ongoing use of AMR GROUP ACCOUNTANTS AND ADVISORS Services indicates Your ongoing acceptance of the current and any updated Terms.

12.2 Failure by a party to enforce any provision of these Terms shall not be treated as a waiver of that provision, nor shall it affect that party's right to subsequently enforce that provision.

12.3 If any provision of these Terms is held to be invalid, or unenforceable the remaining provisions shall not be affected.

12.4 You confirm that You are acquiring the Services for the purposes of a business or activity that is owned and operated in New Zealand and/or by New Zealand tax residents; and that You are not subject to the laws or tax requirements of any other jurisdiction that has not been disclosed to us.

12.5 Neither party shall be liable for any default or delay due to any act of God, war, terrorism, industrial action, fire, flood, storm, national or global pandemics and/or the implementation of regulation, directions, rules or measures being enforced by Governments or embargo, including, but not limited to, any Government imposed border lockdowns, or other unforeseen event affecting more than the parties, beyond the reasonable control of either party ("Force Majeure").

12.6 The Client agrees that during the term of the Agreement and for a period of six (6) months following the termination of the Agreement for any reason, the Client will not:

- (a) attempt to encourage or persuade any Consultants, employee or consultant of AMR GROUP ACCOUNTANTS AND ADVISORS to terminate their contract or employment with AMR GROUP ACCOUNTANTS AND ADVISORS; and
- (b) the Client acknowledges that the restraints are fair and reasonable for the proper preservation of the goodwill of the business of AMR GROUP ACCOUNTANTS AND ADVISORS.

12.7 Notices. All notices and other communications required or permitted under this Agreement shall be in writing and shall be delivered personally, or sent by tracked post within New Zealand, or sent by email to the addresses set out in the engagement contract (or at such other address for a party as shall be specified by the Client.) Any such notice shall be deemed delivered personally, or at the time recorded if by tracked post, or if sent by email transmission one hour after sending or on the next following business day if sent after 4pm on any day, provided that the sender does not receive notification of failed delivery or transmission.

13. Dispute Resolution

13.1 In the event of any claim, complaint, disagreement, or dispute between the parties in connection with the Services or this Agreement ("Dispute"), the party raising the Dispute must give notice in writing to the other party of the details of the Dispute and what they seek as resolution of the Dispute. On receipt of a notice of Dispute, both parties will discuss and attempt to resolve the Dispute directly in the first instance.

13.2 If a Dispute is within the jurisdiction of the Disputes Tribunal the parties agree that the maximum extended amount under the jurisdiction of the Disputes Tribunal in place at the time shall apply to any claim filed.

13.3 No Dispute will be valid or able to be pursued if the events or issues in Dispute occurred or became (or should have become) known to the party giving notice of the Dispute more than 30 days prior to the notice.

13.4 Where practicable, the Services shall continue to be supplied and the Fees due or payable shall continue to be payable without set off or retention during any dispute process as long as this Agreement remains in place.