

## INTERFACE TERMS OF USE

### Introduction

These Interface Terms of Use were last updated on 1 April 2026.

Welcome to TaxLab, an online software-as-a-service system designed to assist you with accounting and tax compliance.

These Interface Terms of Use set out our, and your, rights and obligations in relation to interfacing your Developer Application with the TaxLab Application. Please read these Interface Terms of Use carefully before interfacing your Developer Application with the TaxLab Application. By interfacing your Developer Application with the TaxLab Application you agree to follow and be bound by these Interface Terms of Use. If you do not agree to all the Interface Terms of Use, you will not interface the Developer Application with the TaxLab Application.

These Interface Terms of Use may be varied by us from time to time in accordance with clause 13.6 of these Interface Terms of Use.

### 1. Definitions and Interpretation

In this Agreement, unless the context requires otherwise:

**Agreement** means these Interface Terms of Use and the Commercial Terms;

**APIs** means, in respect of TaxLab, TaxLab APIs and in respect of Developer, Developer APIs;

**Application** means in respect of TaxLab, the TaxLab Application and in respect of Developer, the Developer Application;

**Business Day** means a day other than a Saturday, Sunday or public holiday in Auckland, New Zealand;

**Commencement Date** means the commencement date set out in the Commercial Terms;

**Commercial Terms** means the commercial, technical and/or legal terms populated by TaxLab that Developer agrees to in order to interface the Developer Application with the TaxLab Application;

**Confidential Information** means the Developer APIs, TaxLab APIs, the TaxLab Data, the TaxLab Access Details, roadmaps or other information on upcoming releases for the TaxLab Application, TaxLab APIs or other TaxLab products, the Developer Data (if any), and all information that is by its designation or nature confidential including as applicable but not limited to results, outcomes, conclusions, experimental methods, notes, designs, records, computer programs, inventions, innovations, software, patterns, specifications, drawings, techniques, reports, know-how, data, processes, developments, formulations, applications, methods of manufacture, and graphics, and for the purposes of this Agreement will include the terms of this Agreement or the fact that an agreement between the Parties may be in place, but will not include information which:

- (a) is or becomes generally available to the public (other than as a result of a breach by the receiving Party of clause 6);
- (b) was, is, or becomes, available to the receiving Party on a non-confidential basis from a person who is not bound by a confidentiality agreement with the disclosing Party or otherwise prohibited from disclosing the information to the receiving Party; or
- (c) the Parties agree in writing is not confidential or may be disclosed;

**Data** means in respect of TaxLab, TaxLab Data and in respect of Developer, Developer Data;

**Derived Data** means data or information created by or for a Party through processing, analysis, transformation or aggregation of the other Party's Data (including anonymised or aggregated outputs, models, and statistical results), but excluding any raw Data of the other Party or any portion of it in its original or identifiable form;

**Developer, you, and your** means the collaborator Party specified in the Commercial Terms;

**Developer APIs** means:

- (a) application programming interfaces developed by or for Developer, and any associated protocols, models, or tools, as specified in the Commercial Terms, which allow Developer to interface its Developer Application with the TaxLab Application;
- (b) a method of transferring Developer Data and/or TaxLab Data between the Developer Application and TaxLab Application, in any agreed digital format (for example, CSV, JSON, or XML); or
- (c) such other method agreed between the Parties in writing;

**Developer Application** means the services, software and other technology offered to customers by Developer, as described more fully in the Commercial Terms;

**Developer Data** means the data (if any) owned by or licensed to Developer as more particularly described in the Commercial Terms;

**Good Industry Practice** means in relation to any activity, the exercise of degree of skill, diligence, prudence and foresight which would reasonably and ordinarily be expected from a skilled and experienced person engaged in the same type of activity, under the same or similar circumstances;

**Helpdesk Hours** means the hours of operation specified at <https://taxlab.online/nz/contact-us/> (as may be updated by TaxLab from time to time);

**Intellectual Property Rights** means all brand names, trade marks, service marks, trade names, logos, copyrights, patents, licences, designs and rights in a design, look and feel, know-how, trade secrets, inventions, technical data, concepts, ideas, moral rights and all other similar property, whether or not registered, in the course of being registered or unregistered and any analogous rights worldwide;

**Interface Method** means one or both of the following methods by which each Party will interface its Application with the other Party's Application:

- (a) use of the TaxLab APIs; or
- (b) use of the Developer APIs;

**Malicious Code** means anything or device (including any software, code, file or program) which may:

- (a) 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;
- (b) prevent, impair or otherwise adversely affect access to or the operation of any program or data, including the reliability of any program or data (whether by re-arranging, altering or erasing the program or data in whole or part or otherwise); or

- (c) adversely affect the user experience, including worms, malware, ransomware, trojan horses, viruses and other similar things or devices;

**Party** means either TaxLab or the Developer and **Parties** means both TaxLab and the Developer collectively;

**Personal Information** has the meaning given in the Privacy Act 2020;

**Purpose** means the purpose set out in the Commercial Terms;

**Security Incident** means:

- (a) any event resulting in the unauthorised or accidental access to, or disclosure, alteration, loss, corruption or destruction of any data, either Party's API, Application, system or technology environment; or
- (b) an action that prevents either Party from accessing its data, API, Application or system on either a temporary or permanent basis;

whether or not it:

- (c) was caused by any personnel of TaxLab or Developer;
- (d) is attributable in whole or in part to any action by TaxLab or Developer; or
- (e) is ongoing;

**TaxLab, we, us** and **our** means TaxLab Limited;

**TaxLab Application** means the TaxLab software-as-a-service consisting of tax provisioning, income tax returns, FBT returns and any other modules offered by TaxLab from time to time, accessible via the TaxLab Website and/or any iOS, Android or other mobile app made available by TaxLab;

**TaxLab Access Details** means any details to access or use the TaxLab APIs or TaxLab Application, including user names, passwords or API registration keys;

**TaxLab Interface Fees** means the fees, if any set out in the Commercial Terms;

**TaxLab APIs** means the TaxLab application programming interfaces, and other tools made available by TaxLab, as specified or described in the Commercial Terms (including by reference to documentation, as updated from time to time), which allow Developer to interface its Developer Application with the TaxLab Application;

**TaxLab Data** means the data owned by or licensed to TaxLab as more particularly described in the Commercial Terms and includes any modifications or enhancements to that data, whether developed by TaxLab, Developer or any third party;

**TaxLab Website** means <https://taxlab.online/> or any other URL address notified to Developer by TaxLab from time to time; and

**User** means end-users of the TaxLab Application and/or the Developer Application.

1.2 In this Agreement, unless the context requires otherwise:

- (a) words importing one gender include the others;
- (b) words importing the singular or plural number include the plural and singular number respectively;
- (c) headings are inserted for the sake of convenience of reference only and do not affect the interpretation of this Agreement; and
- (d) a person includes any individual, corporation, unincorporated association, government department or municipal authority.

- 1.3 **Order of Precedence:** If there is any conflict or inconsistency between:
- (a) the Commercial Terms (including any variations to these Interface Terms of Use);
  - (b) these Interface Terms of Use; and
  - (c) any API documentation or website materials,

then, unless expressly stated to the contrary, the documents will take precedence in the order listed above.

## 2. **Licence and Support**

- 2.1 **TaxLab Licences:** TaxLab grants to Developer, with effect from the Commencement Date, a non-exclusive, and non-transferable right to:

- (a) interface the Developer Application with the TaxLab Application using the Interface Method;
- (b) use the TaxLab APIs to enable the Developer Application to interface with the TaxLab Application where the Interface Method requires the use of those TaxLab APIs;
- (c) use the TaxLab APIs to carry out interoperability, usability, performance, functionality, and security testing of the Developer Application as interfaced with the TaxLab Application, in accordance with Good Industry Practice and any testing requirements specified by TaxLab, where the Interface Method requires the use of those TaxLab APIs;
- (d) retrieve and use TaxLab Data for the Purpose;
- (e) create and use Derived Data for the Purpose solely for Developer's internal service improvement, pricing accuracy, fraud and risk detection, capacity planning, and performance analytics related to the Purpose, in which case that Derived Data will be deemed to form part of the Developer Data;
- (f) collect and use data about TaxLab's use of the Interface Method, including API calls, performance, metadata, and analytics, for monitoring, analytics, product improvement, and operational purposes, without restriction, and such data will be deemed to be Developer Data,

solely for the Purpose and subject to the terms of this Agreement. Nothing in this clause permits Developer or its Users to retrieve or use any TaxLab Data that they are not authorised to access.

- 2.2 **Developer Licences:** Developer grants to TaxLab, with effect from the Commencement Date, a royalty-free, non-exclusive, and non-transferable right to:

- (a) use the Developer Application and Developer APIs solely for the Purpose, including to:
  - (i) interface the TaxLab Application with the Developer Application using the Interface Method;
  - (ii) enable the TaxLab Application to interface with the Developer Application where the Interface Method requires the use of those Developer APIs;
  - (iii) carry out interoperability, usability, performance, functionality, and security testing of the TaxLab Application as interfaced with the Developer Application, in accordance with Good Industry Practice and any testing requirements specified by TaxLab, where the Interface Method requires the use of the Developer Application or the Developer APIs;

- (b) retrieve and use the Developer Data, and create Derived Data, for the Purpose and to the extent necessary to update any data in the TaxLab Application, in which case that Developer Data, to the extent it updates any data in the TaxLab Application, and Derived Data will be deemed to form part of the TaxLab Data;
- (c) collect and use data about Developer's use of the Interface Method, including API calls, performance, metadata, and analytics, for monitoring, analytics, product improvement, and operational purposes, without restriction, and such data will be deemed to be TaxLab Data;
- (d) display or reference the Developer Application, Developer name, and Interface Method within the TaxLab Application as necessary to enable or describe the integration for Users, including in connection screens, dashboards, or related in-product materials; and
- (e) if Developer is a Standard API Developer as identified in the Commercial Terms, subject to clause 4.1:
  - (i) use and demonstrate the Developer Application and its content for the purposes of marketing, demonstrating, and making the Developer Application available to Users; and
  - (ii) publish or refer to Developer, the Developer Application, and the Interface Method in materials made available to Users, prospective Users, or the general public, including on the TaxLab Application, the TaxLab Website, promotional materials, or press releases relating to the Purpose, provided that any use of Developer's name, logo, or trade marks complies with Developer's reasonable brand guidelines and has been approved in writing (email sufficient) by Developer in advance.

For the avoidance of doubt, where Developer is identified as a Bespoke API Developer in the Commercial Terms, clause 2.2(e) will not apply, and clause 4.2 governs all publicity and use of branding.

2.3 **Updates and Modifications:** Either Party (the **Modifying Party**) may, at its sole discretion, modify its APIs or release subsequent versions of its APIs from time to time as part of its ongoing development activities (**API Changes**) subject to the following:

- (a) the Modifying Party will act in good faith and use commercially reasonable efforts to:
  - (i) ensure that any API Changes maintain interoperability between each Party's Application; and
  - (ii) avoid removing functionality or backward compatibility relied upon by the other Party (the **Adapting Party**), except in accordance with clause 2.4;
- (b) the Modifying Party may make API Changes that do not affect interoperability and do not require code modification or retesting by the Adapting Party (**Non-Breaking Changes**) at any time without notice;
- (c) subject to clause 2.3(a), where the Modifying Party makes any API Changes that affect interoperability or require code modification or retesting by the Adapting Party, including any change that may adversely affect the Adapting Party's use of the Interface Method, the APIs, or the provision of its Application to Users for the Purpose (such as changes that remove or alter endpoints, modify request or response formats, or introduce new required fields) (**Breaking Changes**), the Modifying Party will give the Adapting Party at least 90 days' prior written notice of the Breaking Changes including the relevant or updated API documentation

describing the Breaking Change, unless the Breaking Change is required by applicable law or regulation, or to address a data privacy or security issue, or to prevent material service degradation or service outage, in which case the Modifying Party may provide the Adapting Party shorter notice;

- (d) following any notice of a Breaking Change under clause 2.3(c):
  - (i) the Parties will cooperate in good faith to coordinate any technical changes required to maintain interoperability and ensure continued use of the Interface Method for the Purpose under this Agreement;
  - (ii) the Adapting Party will use commercially reasonable efforts to implement, at its own cost, any updates necessary to maintain interoperability as soon as reasonably practicable.

2.4 **Deprecation of APIs:** Without limiting clause 2.3, either Party (the **Deprecating Party**) may, from time to time, designate any version or feature of its APIs as deprecated (**Deprecated API**), subject to the following:

- (a) the Deprecating Party will give the other Party (the **Dependent Party**) at least 6 months' prior written notice of any deprecation of a Deprecated API, unless the deprecation is required to comply with applicable law or regulation, or to address a data privacy or security issue, or to prevent material service degradation or service outage, in which case the Deprecating Party may give shorter notice;
- (b) the Deprecating Party will use commercially reasonable endeavours to maintain the Deprecated API in a functional state until the expiry of the notice period under clause 2.4(a) (**Deprecation Period**);
- (c) following the Deprecation Period:
  - (i) the Deprecating Party may disable, remove, or discontinue backward compatibility for the Deprecated API without further notice and is not liable for any loss, cost, or damage suffered by the Dependent Party arising from the removal or modification of a Deprecated API; and
  - (ii) the Dependent Party is responsible for updating its systems or applications to ensure continued interoperability with the current version of the APIs.

2.5 **Suspension of API or Right to Interface:** Without limiting the Party's right under clause 5.3, each Party acknowledges and agrees that the other Party:

- (a) may suspend access to, or any licence granted under, clauses 2.1 or 2.2 (as applicable, in respect of any or all Interface Methods) immediately and without notice if that Party reasonably suspects or determines that continued operation poses a data privacy, security, performance, or legal risk, or could reasonably be expected to have a material adverse impact on that Party's Application or its Users;
- (b) may suspend any licence granted under clauses 2.1 or 2.2 (as applicable, in respect of any or all Interface Methods) by giving at least 10 Business Days' prior written notice where that Party reasonably suspects:
  - (i) the other Party has misused the Interface Method or APIs, including (without limitation) any breach of clauses 3.1 or 3.6, or API Limits;
  - (ii) the other Party's Application does not operate with that Party's Application in the manner specified or contemplated in either Party's documentation, specifications, or other written communications; or
  - (iii) the Interface Method is no longer being used or maintained by the other Party for the Purpose,

provided that:

- (c) any suspension under this clause 2.5(a) or (b) will only remain in effect for as long as reasonably necessary to address the issues giving rise to the suspension and will be lifted once the underlying issue has been resolved to that Party's satisfaction; and
- (d) if a suspension under clause 2.5(a) continues for more than 10 Business Days, or if the affected Party reasonably determines that the cause of the suspension cannot be remedied within that period, that Party may terminate the relevant licence immediately by written notice to the other Party.

2.6 **Fees and Payment:** In respect of fees and payments:

- (a) Developer will pay:
  - (i) the TaxLab Interface Fees (if any);
  - (ii) TaxLab for any assistance provided by it to Developer to interface the Developer Application with the TaxLab Application where specified in the Commercial Terms or otherwise agreed in writing. Unless otherwise agreed in writing between the Parties, the fees for such services will be charged on a time and materials basis at TaxLab's then current standard services rates;
- (b) TaxLab will issue invoices for the fees set out in this clause and Developer will pay such invoices by the 20th of the month following the month of the invoice. If Developer fails to pay any invoice when due, TaxLab may, without liability to Developer, suspend access to all or any of the TaxLab APIs used by Developer (even if provided at no charge) and/or cease to allow any other Interface Method, until all amounts owing are paid in full;
- (c) TaxLab may vary any of the TaxLab Interface Fees or other fees by giving Developer at least 30 days' prior written notice; and
- (d) all fees paid under this Agreement are non-refundable. Late amounts will accrue interest at a rate of 5% per annum above the Official Cash Rate (as published by the Reserve Bank of New Zealand from time to time), calculated daily, and TaxLab may recover any reasonable costs incurred in collecting overdue amounts including legal and collection costs.

2.7 **Third party systems:** Each Party agrees that the integration under this Agreement is not intended to be exclusive and nothing in this Agreement will prohibit a Party from allowing its API to be used by another appropriately credentialed third party system for integration with that third party system.

2.8 **Support Services:** Each Party will manage and maintain all functions of its Application and APIs, including the interfacing of its Application with the other Party's Application (**Support Services**). Such Support Services will ensure that its Application interfaces seamlessly with the other Party's Application (including through the Interface Method) and will include the provision of fault resolution in accordance with this Agreement and updates to its Application and/or APIs from time to time.

2.9 **Service Levels and Availability:** Each Party will:

- (a) use commercially reasonable endeavours to ensure the systems and services required to operate the Interface Method are available 99.99% of the time each calendar month, excluding:
  - (i) scheduled downtime for maintenance or updates, provided that at least 48 hours' prior written notice is given to the other Party;
  - (ii) unavailability caused by a failure of a third party provider or the other Party; or

- (iii) unavailability caused by a force majeure event as described in clause 11.1;
- (b) provide helpdesk assistance to the other Party by email and telephone during Helpdesk Hours (**Helpdesk Channels**); and
- (c) use commercially reasonable endeavours to acknowledge any fault reported through the Helpdesk Channels within 30 minutes during Helpdesk Hours by confirming by email or telephone that the report has been received and recorded for investigation. Faults reported outside Helpdesk Hours are deemed reported at the start of the next Helpdesk Hours period.

### **3. Restrictions on use**

3.1 **Restrictions:** Each Party agrees that it will not, and will not permit any third party to:

- (a) copy, other than as permitted under this Agreement, modify, translate, reverse engineer, decompile or (as applicable) otherwise attempt to extract the source code of the other Party's APIs, Application, the Data or any part of those items;
- (b) use the other Party's APIs to connect to any application other than its own Application, including any application that constitutes, promotes or is used in connection with spyware, adware or Malicious Code;
- (c) use the other Party's APIs or Data (including any Personal Information) in any manner or for any purpose:
  - (i) that violates any law or regulation, any right of any person, including but not limited to Intellectual Property Rights or rights of privacy; and
  - (ii) other than as strictly required for the Purpose. For the avoidance of doubt, no Party will share, disclose or make available the other Party's Data with any third party except as strictly necessary for the Purpose, nor use that Data for any marketing or promotional purposes without the other Party's prior written consent;
- (d) use the Interface Method in a manner that:
  - (i) infringes the Intellectual Property Rights of a third party;
  - (ii) introduces any Malicious Code into the other Party's Application; or
  - (iii) negatively impacts on the level of usability, performance, functionality, data privacy and/or security of the Developer Application as interfaced with the TaxLab Application;
- (e) circumvent or attempt to circumvent any security, authentication, access control, rate limiting or technological protection measure implemented by the other Party;
- (f) share, sell, license or transfer, commercialise or otherwise exploit the other Party's Data. A Party may only use the other Party's Data within the Developer Application itself or to meet any other legal or compliance obligations in accordance with the Purpose;
- (g) extract, scrape, replicate, cache, systematically store, or create an independent database of the other Party's Data except to the limited extent technically necessary to perform the Interface Method in accordance with this Agreement;
- (h) use the other Party's Data (including aggregated, anonymised or Derived Data) to develop, train, fine-tune, improve or support any product, service, model or offering that competes with the other Party's Application or APIs; or

- (i) do anything to incur any liability on the other Party, disparage or harm the reputation of the other Party, its services or products or otherwise bring the other Party's brand into disrepute, or cause the other Party to lose the services of any of its suppliers (including any ISP) or business of any of its Users.

3.2 **Other Developer Obligations:** Developer will:

- (a) ensure that it includes its own agreement and privacy policy for Users to agree to when they access or use the Developer Application or Developer APIs (to the extent Users are required to access those Developer APIs).  
The Developer will:
  - (i) provide links to such agreement and privacy policy to TaxLab to allow TaxLab to present them to Users where necessary;
  - (ii) ensure that it obtains all necessary rights and authorisation under applicable privacy and data protection laws (including the New Zealand Privacy Act) and demonstrable consent from the User to: (1) retrieve and process TaxLab Data about Users for the Purpose; and (2) set up an account with the Developer for the Purpose;
- (b) subject to clause 4.1, use reasonable endeavours to promote the use of the TaxLab Application including, where relevant, on Developer's website and in other marketing materials;
- (c) at TaxLab's request, provide appropriate training for TaxLab personnel on the use and operation of the Developer Application (as the functionality of the Developer Application may change from time to time) to enable TaxLab to assist its Users with their use of the Developer Application, as interfaced with the TaxLab Application; and
- (d) provide TaxLab with all necessary co-operation in relation to this Agreement, and all necessary access to such information as may be required by TaxLab for the Purpose.

3.3 **Right to test:** Developer acknowledges and agrees that TaxLab may, prior to the Developer Application (as interfaced with the TaxLab Application) being made available to third parties, request that Developer demonstrates to TaxLab that the Developer Application operates with the TaxLab Application in the manner specified, or otherwise contemplated by, TaxLab. TaxLab may request Developer to make any reasonable changes to the interface between the Developer Application and the TaxLab Software before the interfaced platforms are made available to third parties.

3.4 **Restrictions and API Limits:** Each Party:

- (a) acknowledges and agrees that its use of the other Party's APIs and Application through the Interface Method is subject to rate limits, quotas, concurrency caps, and other usage parameters (collectively, **API Limits**) specified in the documentation for the relevant API, as may be updated from time to time with reasonable notice to the other Party;
- (b) will ensure that any API Limits it sets are reasonable, taking into account factors such as expected transaction volumes, data exchange requirements, and the operational needs of the integration;
- (c) will operate within the API Limits of the other Party and acknowledge that exceeding an applicable API Limit of the other Party may result in throttling, temporary blocking of requests, or suspension in accordance with clause 2.5; and
- (d) will implement appropriate back-off and retry logic consistent with the other Party's API documentation and Good Industry Practice to prevent excessive or repeated requests that could impact system performance.

3.5 **Open Source Licence Restrictions:** Certain third party licence terms require that computer code be generally:

- (a) disclosed in source code form to third parties;
- (b) licensed to third parties for the purpose of making derivative works; or
- (c) redistributable to third parties at no charge (collectively, **Open Source Licence Terms**).

Developer will not, by interfacing the Developer Application with the TaxLab Application using the Interface Method, use, incorporate, modify, distribute, provide access to, or combine the computer code of TaxLab with any other computer code or intellectual property in a manner that would subject TaxLab's computer code to Open Source Licence Terms.

3.6 **Competition Safeguards:** Each Party will not, directly or indirectly, and will not permit any third party to:

- (a) access, use, or analyse the other Party's APIs, Application, or Data for the purpose of benchmarking, developing, or enhancing any competing product or service, or publish or disclose any performance test or benchmarking result relating to the other Party's Application or APIs without that other Party's prior written consent;
- (b) use or allow the use of any of the other Party's Data (including any aggregated, anonymised, or derivative form) to train, fine-tune, or otherwise improve any machine learning or artificial intelligence model;
- (c) cache, scrape, copy, or otherwise store the other Party's Data or output from the other Party's Application other than as strictly necessary for the Purpose;
- (d) reproduce, emulate, reverse engineer, or otherwise derive the design, user interface, workflows, business logic, or functional elements (including the overall 'look and feel') of the other Party's Application where such activity is based on access to or use of the other Party's APIs, Data, or other Confidential Information; or
- (e) assert or assist in asserting any patent or other Intellectual Property Rights claim against the other Party or its affiliates relating to the other Party's APIs, or otherwise act inconsistently with clause 7.6.

#### 4. **Consultation and Publicity**

4.1 **Consultation:** Each Party agrees to consult with the other Party when developing marketing materials, promotional items, user manuals, and similar items (including brochures and other documents) relating to the interface between each Party's Application for the Purpose (**Public Content**).

4.2 **Publicity:** Except as set out in this Agreement, neither Party will:

- (a) make any public statements or publish, release or distribute any Public Content about this Agreement or the interfacing of the Application with the other Party's Application without obtaining the other Party's prior written consent; and
- (b) use the other Party's name, logo, trade marks, or other branding in any materials, communications, or Applications, without the other Party's prior written approval. Any approved use will comply with the other Party's brand guidelines.

4.3 **Good faith:** Each Party will act in good faith towards the other Party in all communications with its respective Users or otherwise in the public domain (including by maintaining professional opinions of one another and its products).

Each Party will not intentionally harm the reputation of the other Party or otherwise bring the other Party's brand into disrepute.

4.4 **Conduct:** Each Party will avoid deceptive, misleading or unethical practices that are, or might be, detrimental to the other Party, the other Party's Application, or the public, and will not publish or employ, or co-operate in the publication or employment of, any false, misleading or deceptive advertising material or other representations with regard to Developer, TaxLab, or their respective Applications.

4.5 **Staff awareness:** Each Party will ensure their employees and contractors are aware of that Party's obligations under this clause 4 and that those employees and contractors act in a manner that does not put that Party in breach of this clause 4.

4.6 **Listing:** Each Party has the right to reference the integration between the Parties' Applications for the Purpose in its own integration directories or listings.

## 5. Term and Termination

5.1 **Term:** This Agreement will commence on the Commencement Date and will continue until terminated in accordance with this Agreement.

5.2 **Termination for Convenience:** Either Party may terminate this Agreement for convenience by giving the other Party at least 30 days' prior written notice subject to any longer notice period specified in the Commercial Terms.

5.3 **Termination for cause:** A Party may terminate this Agreement with immediate effect on giving written notice to the other Party if the other Party:

(a) materially breaches this Agreement and:

(i) the material breach cannot be rectified; or

(ii) the material breach can be rectified but the defaulting Party fails to remedy such breach within 10 Business Days of notice in writing of that breach; or

(b) becomes bankrupt, goes into liquidation or has a receiver, statutory manager or administrator appointed over any of its assets, becomes insolvent, ceases to carry on its business or makes any composition or arrangement with creditors.

5.4 **Termination under law.** Either Party may terminate this Agreement by giving 30 days' prior written notice to the other Party if the interfacing between the Developer Application and the TaxLab Application and the sharing of data in accordance with this Agreement is not permitted by applicable law.

5.5 **Consequences of termination or expiry:** Each Party will continue to perform its obligations under this Agreement in full until the effective date of termination or expiry. Developer will ensure that the Interface Method and the Developer Application remain operational and available for the Purpose during any applicable notice period, unless otherwise agreed in writing by the Parties. On expiry or termination of this Agreement:

(a) subject to paragraph (c) below, the licence granted under clauses 2.1 or 2.2 will terminate and each Party will cease using the Interface Method and the other Party's Data, and deactivate its Application or otherwise remove its interface with the other Party's Application;

(b) each Party will, at each other Party's written direction, either deliver to that other Party, or securely destroy/delete, all copies of that other Party's Confidential Information in its possession or control, except to the extent paragraph (c) applies.

- (c) despite clauses 5.5(a) and 5.5(b) and subject to the confidentiality, data security and privacy obligations under this Agreement, each Party may retain copies of the other Party's Confidential Information and any data exchanged under this Agreement (including, for the avoidance of doubt, TaxLab Data as defined) strictly to the extent, and for so long as, retention is reasonably necessary to:
  - (i) comply with applicable laws, regulations, professional standards, or binding orders (including tax, audit, financial reporting, and AML/CFT obligations);
  - (ii) evidence, administer, reconcile, or support quotes, transactions, payments and related records entered into during the Term (including dispute resolution);
  - (iii) maintain routine electronic backups created in the ordinary course where deletion is not technically feasible without affecting other data; or
  - (iv) establish, exercise, or defend legal claims.

5.6 **Survival:** Clauses 4, 5.5(c), 6, 7, 8.1, 8.2, 9, 10, 12 and 13 survive expiry or termination of this Agreement, together with those clauses that by their nature should survive expiry or termination. Termination of this Agreement will not affect any claim by either Party against the other Party arising out of any breach or failure under this Agreement prior to termination.

## 6. Confidentiality

6.1 **Obligation:** Each Party will keep the other Party's Confidential Information confidential and will not:

- (a) use any of the other Party's Confidential Information except for the purpose of exercising or performing its rights and obligations under this Agreement; or
- (b) disclose any of the other Party's Confidential Information in whole or in part to any third party, except as expressly permitted by this Agreement (**Permitted Purpose**).

6.2 **Disclosure:**

- (a) A Party may disclose the other Party's Confidential Information to those of its officers, employees, contractors or professional advisors (**Representatives**) who need to know that Confidential Information for the Permitted Purpose, provided that:
  - (i) it informs those Representatives of the confidential nature of the Confidential Information before disclosure; and
  - (ii) at all times, it is responsible for the Representatives' compliance with the confidentiality obligations set out in this clause 6.
- (b) A Party may disclose Confidential Information to the extent required by law, by any governmental or other regulatory authority, or by a court or other authority of competent jurisdiction provided that:
  - (i) to the extent it is legally permitted to do so, it gives the other Party as much notice of the disclosure as possible so that the disclosing Party has sufficient opportunity to prevent the disclosure through appropriate legal means;
  - (ii) it discloses only that part of the Confidential Information which the recipient's legal advisors consider is legally required to be disclosed; and

- (iii) it uses all reasonable endeavours to obtain an assurance that the Confidential Information disclosed will be treated confidentially by the recipient.

## **7. Intellectual Property Rights**

- 7.1 **TaxLab IP:** Developer acknowledges and agrees that all Intellectual Property Rights in the TaxLab APIs, the TaxLab Application, the TaxLab Website and the TaxLab Data are the property of TaxLab or its licensors, as the case may be, and Developer will have no rights in or to the TaxLab APIs, the TaxLab Application, the TaxLab Website or the TaxLab Data other than as expressly provided in this Agreement.
- 7.2 **Developer IP:** TaxLab acknowledges and agrees that all Intellectual Property Rights in the Developer Application, Developer APIs, and, subject to clause 2.2(b), Developer Data are the property of Developer or its licensors. Developer will have sole responsibility for the legality, reliability, integrity, accuracy and quality of the Developer Application, Developer APIs, and Developer Data.
- 7.3 **Indemnity:** Each Party warrant to the other Party that:
  - (a) it is authorised to provide either the TaxLab Data or the Developer Data (if any) to the other via the Interface;
  - (b) it is authorised to request and retrieve Developer Data or TaxLab Data from the other Party's Application and will solely use that Data for the Purpose; and
  - (c) its Application, APIs, and Data (if any) inputted to the other Party's Application in accordance with this Agreement, do not infringe the Intellectual Property Rights or any other rights of any third party.

Each Party will indemnify the other Party against all loss or damage that the first Party sustains or incurs arising out of or in connection with any breach of warranty under this clause.

- 7.4 **Developments with Third Parties:** Each Party acknowledges and agrees that the other Party may independently create or develop products or services that may be the same or similar to, or compete with, the first Party's Application or APIs, provided that the other Party does not use or reference the first Party's Applications, APIs or Data. Nothing in this Agreement will be construed as restricting or preventing either Party from creating and fully exploiting such products or services.
- 7.5 **Competitive Enablement:** Nothing in this Agreement grants Developer any right to use the TaxLab Application, TaxLab APIs, TaxLab Data or Outputs to build, support, or enhance any product or service that competes with TaxLab. All rights not expressly granted are reserved by TaxLab.
- 7.6 **Responsibility for Third Parties:** Developer is responsible for all acts and omissions of its Users, advisers, contractors and agents as if they were the acts and omissions of Developer under this Agreement. Developer must ensure that any such persons access and use the TaxLab Application and Outputs only for the Purpose.
- 7.7 **Feedback:** If Developer provides any feedback, comments, suggestions, or ideas relating to the TaxLab Application, the TaxLab APIs, or the Interface Method (**Feedback**), Developer acknowledges and agrees that such Feedback belongs to Taxlab. Developer hereby assigns (and agrees to assign) all Intellectual Property Rights in the Feedback to TaxLab without obligation to attribute or compensate Developer.
- 7.8 **No challenge:** Developer will not challenge, or assist any third party to challenge, the validity, ownership, or enforceability of any Intellectual Property Rights owned or licensed by TaxLab, including those in the TaxLab Application,

TaxLab APIs, or TaxLab Data, nor assert any claim of ownership or infringement against TaxLab relating to those rights.

## **8. Security and Compliance**

### **8.1 Security measures:** Each Party will:

- (a) take appropriate technical, physical and organisational security measures and safeguards to maintain the security of its Applications and Interface Method in accordance with Good Industry Practice and to protect the Data (as that Data is accessible or stored on or through that Party's Application or API) from Security Incidents;
- (b) notify the other Party as soon as reasonably practicable, and no later than 24 hours after becoming aware, of any actual or suspected Security Incident that materially affects the Interface Method or involves Personal Information; and
- (c) following notification in accordance with clause 8.1(b), work together to:
  - (i) determine the nature and cause of the Security Incident;
  - (ii) resolve the Security Incident;
  - (iii) determine whether the Security Incident amounts to a notifiable privacy breach (including if the Security Incident involves Personal Information); and
  - (iv) if the Security Incident is a notifiable privacy or data breach, notify any affected individuals and any applicable regulatory or supervisory authority in accordance with applicable laws (including privacy and data protection laws).
- (d) not attempt to circumvent any API Limits, authentication, or security control applied by the other Party.

### **8.2 Privacy and Data Protection:** Each Party:

- (a) will comply with all privacy and data protection laws and regulations applicable to it in connection with any Personal Information handled under or in relation to this Agreement, including, where applicable, the New Zealand Privacy Act 2020, the Australian Privacy Act 1988, the UK GDPR, and the EU GDPR, and any substantially similar or successor legislation (together, **Privacy Laws**);
- (b) maintain and make available an appropriate privacy notice describing its processing;
- (c) implement and maintain appropriate technical and organisational measures to protect Personal Information;
- (d) ensure any cross-border transfers are subject to safeguards required by law;
- (e) reasonably cooperate with the other Party in responding to verified requests by individuals to access, correct or delete their Personal Information, to the extent such requests relate to Data received from the other Party;
- (f) will ensure that its personnel and any subcontractors (including sub-processors) with access to Personal Information are subject to appropriate confidentiality and data-protection and deletion obligations and use Data only for the Purpose and in accordance with this Agreement; and
- (g) will retain, delete, or destroy Personal Information in accordance with Privacy Laws, any customer agreements governing that information, and its documented data-retention policies.

8.3 **Verification of compliance:** Each Party will, at its own cost and in commercially reasonable timeframes, provide information reasonably required by the other Party to verify compliance with this Agreement, including in relation to API use, security, and data-handling obligations. Requests will be proportionate to the reasons for verification and made no more than once in any 12-month period, unless there are reasonable grounds to suspect non-compliance.

8.4 **API Keys and Access Controls:**

- (a) Each Party will issue and manage API access credentials (including keys, tokens, or other authentication materials) on a per-user or per-service basis and will not share or reuse them across unrelated systems or personnel.
- (b) Each Party will maintain effective access controls consistent with Good Industry Practice, including:
  - (i) key rotation or regeneration at least every 12 months, or sooner if compromise is suspected; and
  - (ii) prompt revocation or disabling of credentials for any user or service that no longer requires access.
- (c) Neither Party may disclose or allow unauthorised use of the other Party's API keys, credentials, or authentication materials.
- (d) TaxLab may immediately suspend or revoke any Developer key or credential where it reasonably suspects misuse, compromise, or a security risk. Developer will cooperate promptly to reinstate secure access once the issue is resolved.

**9. Warranties**

9.1 **Warranty:** Each Party warrants to the other Party that it has the full power and authority to enter into this Agreement.

9.2 **Exclusions:** Except as expressly stated in this Agreement, all warranties, conditions and terms, whether express or implied by statute, common law or otherwise are hereby excluded to the extent permitted by law. Without limiting the effect of the preceding sentence, TaxLab does not warrant that the TaxLab Application, TaxLab APIs or the TaxLab Data is accurate, complete, reliable, secure, useful or fit for purpose.

**10. Limitation of Liability**

10.1 **Unrecoverable loss:** Subject to clause 10.3, neither Party will be liable under the law of tort, contract or otherwise for any loss of profits, loss of business, or indirect or consequential loss or damage, arising out of, or in connection with, this Agreement.

10.2 **Maximum liability:** Subject to clause 10.3, each Party's maximum aggregate liability to the other Party for all claims of loss or damage under this Agreement (including any claims of direct loss or damage resulting from a Party's failure in respect of the integration using the Interface Methods or a failure of a Party's APIs) will not exceed in aggregate the greater of:

- (a) an amount equal to the total TaxLab Interface Fees actually paid by Developer to TaxLab in the 12 months immediately preceding the event giving rise to the first claim under this Agreement; or
- (b) NZD \$50,000.

10.3 **Exclusions:** Clauses 10.1 and 10.2 will not apply to limit:

- (a) either Party's liability for breach of clauses 3.1, 3.6, 6, 7, or 8.1 and 8.2;

- (b) either Party's liability for any infringement of the other Party's Intellectual Property Rights;
- (c) either Party's liability for any illegal act or omission; or
- (d) either Party's liability for fraud, fraudulent misrepresentation, or wilful breach (being an act or omission that the relevant Party knows to be a breach of this Agreement but continues to conduct or permit).

## **11. Force Majeure**

- 11.1 **Force Majeure Event:** Neither Party will have liability to the other Party under this Agreement if it is prevented from or delayed in performing its obligations under this Agreement, 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, acts of God, 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 suppliers or sub-contractors, provided that (where reasonably practicable) the other Party is notified of such an event and its expected duration.

## **12. Disputes**

- 12.1 **Dispute** If a dispute arises out of or relates to this Agreement (**Dispute**), a Party may not commence any court or arbitration proceedings relating to the Dispute unless it has complied with the following paragraphs of this clause, except where the Party seeks urgent interlocutory relief.
- 12.2 **Notice of Dispute:** A Party claiming the Dispute has arisen will give written notice to the other Party specifying the nature of the Dispute.
- 12.3 **Informal resolution:** On receipt of that notice, the Parties will use all reasonable endeavours to resolve the Dispute by discussion, consultation, negotiation or other informal means.
- 12.4 **Arbitration:** If the Dispute is not resolved within 15 Business Days of the notice being given pursuant to clause 12.2 or within such further period agreed in writing by the Parties), either Party may, by giving written notice to the other Party, require the Dispute to be determined by the arbitration of a single arbitrator. The arbitrator will be appointed by the Parties or, failing agreement within five Business Days of the notice requiring arbitration, by the President of the New Zealand Law Society on application of either Party. The arbitration will be conducted as soon as possible and in accordance with the provisions of the Arbitration Act 1996.

## **13. General**

- 13.1 **Entire Agreement:** This Agreement constitutes the entire agreement of the Parties about its subject matter and supersedes any previous understanding or agreements on that subject matter.
- 13.2 **Relationship:** This Agreement will not be deemed to create a partnership, joint venture or agency relationship of any kind between the Parties.
- 13.3 **Non-Solicitation:** During the term of this Agreement and for 12 months after its expiry or termination, neither Party will, without the other Party's prior written consent, solicit for employment or engagement any employee or contractor of the other Party who was materially involved in the development, support, promotion or management of the relevant Interface Method or related integration activities under this Agreement. This clause does not restrict general advertising not specifically directed at such individuals.

- 13.4 **Invalid Provisions:** If any part or a provision of this Agreement is judged invalid or unenforceable in a jurisdiction it is severed for that jurisdiction and the remainder of this Agreement will continue to operate.
- 13.5 **Waivers:** A provision or a right under this Agreement may not be waived except in writing signed by the Party granting the waiver.
- 13.6 **Variations:** This Agreement may be varied by TaxLab from time to time upon TaxLab providing Developer at least 30 days' prior written notice of such change, except that TaxLab may give shorter notice where the change is required: (a) by applicable law or regulations; or (b) to address any data privacy, information and/or system security issues. Developer will ensure that it has read, understood and agreed to the most recent terms posted on the TaxLab Website or as otherwise notified to Developer.
- 13.7 **Assignment:** Developer will not assign, transfer or otherwise deal with this Agreement or any of its rights or obligations under this Agreement, whether in whole or in part, without TaxLab's prior written consent.
- 13.8 **Notices:** Notices and other communications under this Agreement are to be given in writing by email, personal delivery or by courier and will be:
- (a) sent to the correct email or address designated in writing by each Party for that purpose from time to time. The designated email address for notices Developer sends to TaxLab is support@taxlab.online; and
  - (b) marked for the attention of the designated person or office holder (if any).
- 13.9 **Deemed Receipt:** A notice or communication in relation to this Agreement will be deemed to be received:
- (a) in the case of a courier delivery, on the first Business Day after the date on which it is sent by courier; or
  - (b) in the case of email, on the Business Day on which the email is successfully delivered; and
  - (c) in the case of personal delivery, when delivered.
- 13.10 **Governing Law:** This Agreement will be governed by and construed in accordance with the laws of New Zealand. If Developer wishes to bring any claim or other action against TaxLab arising out of or in connection with this Agreement then Developer will bring that claim or other action against TaxLab in New Zealand.