

BDO P11D SOFTWARE LICENCE AGREEMENT

PLEASE READ THIS LICENCE AGREEMENT CAREFULLY BEFORE USING THE P11D SOFTWARE. YOUR RIGHT TO USE THE P11D SOFTWARE IS SUBJECT TO THIS LICENCE AGREEMENT. BY CLICKING ON THE "ACCEPT" BUTTON BELOW YOU AGREE TO THE TERMS OF THIS LICENCE AGREEMENT. IF YOU DO NOT AGREE TO THE TERMS OF THIS LICENCE AGREEMENT, WE DO NOT LICENCE THE P11D SOFTWARE TO YOU AND YOU MUST NOT USE THE P11D SOFTWARE.

This licence agreement ("**Licence**") is a legal agreement between you ("**you**") and BDO LLP, registered in England and Wales with registration number OC305127, with a registered address of 55 Baker Street, London, W1U 7EU, ("**us**" or "**we**") for your use of:

- the BDO P11D software product for the specified tax year ("**Software**"); and
- the associated electronic user manual ("**User Guide**").

Operating system requirements: The Software requires the operating requirements set out on the FAQs on the website www.p11dsoftware.co.uk and the in the User Guide.

We license use of the Software and User Guide to you on the basis of this Licence. We do not sell the Software or User Guide to you. We remain the owners of the Software and User Guide at all times.

You are advised keep a copy of this Licence for future reference.

1. Grant and scope of Licence

- 1.1 Subject to the terms of this Licence, we grant to you a limited, non-exclusive, non-transferable licence to use one copy of the Software in executable object code form only, and to use the User Guide, in the UK for your own internal business purposes.
- 1.2 Subject to 1.3 below, you may download, install and use the Software on a single device only which is owned or controlled by you. Provided the Software is installed and used on only one device at any one time, you may transfer the Software from one device to another.
- 1.3 If you wish to install and use the Software on more than one device at any one time, a separate licence for an additional copy of the Software must be obtained for that device (or, if the Licence is a network or multi-user licence, that additional device must fall within the number of concurrent users agreed under that network or multi-user licence).
- 1.4 You may use the User Guide in support of the use of the Software permitted under this clause 1 and make one copy of the User Guide if reasonably necessary for the lawful use of the Software.

2. Licence Restrictions

- 2.1 Except as expressly set out in this Licence, you agree:
 - (a) not to use the Software to process any P11D P11D(b) or P46(car) for any tax year other than the tax year that is specified in the Software;
 - (b) not to copy the Software or the User Guide except where such copying is incidental to normal use of the Software, or where it is strictly necessary for the purpose of back-up or operational security;
 - (c) not to rent, lease, sub-license, re-sell, loan, assign, distribute, transmit, host, disclose, translate, merge, adapt, vary or modify the Software or the User Guide;
 - (d) not to permit any third party to access or use the Software or the User Guide;

- (e) not to make alterations to, or modifications of, the whole or any part of the Software, nor permit the Software or any part of it to be combined with, or become incorporated in, any other programs;
 - (f) not to disassemble, decompile, reverse-engineer or create derivative works based on the whole or any part of the Software nor attempt to do any such thing except to the extent that such actions cannot be prohibited by law because they are essential in obtaining the information necessary to achieve inter-operability of the Software with another software program, and that information is not readily available from us or from elsewhere, and provided that the information obtained by you during such activities:
 - (i) is used only for the purpose of achieving inter-operability of the Software with another software program; and
 - (ii) is not unnecessarily disclosed or communicated without our prior written consent to any third party; and
 - (iii) is not used to create any software which is substantially similar to the Software;
 - (g) to keep all copies of the Software secure and to maintain accurate and up-to-date records of the number and locations of all copies of the Software;
 - (h) to include our copyright notice on all entire and partial copies you make of the Software on any medium;
 - (i) not remove, change or obscure any product identification or notices of proprietary rights and restrictions in the Software and the User Guide; and
 - (j) not to use the Software in any unlawful manner, for any unlawful purpose, or in any manner inconsistent with this Licence, nor to act fraudulently or maliciously including, for example, by inserting malicious code, including viruses, or harmful data, into the Software; and
 - (k) not to infringe our intellectual property rights in relation to your use of the Software,
- (together, the "**Licence Restrictions**").

3. **Software Updates**

3.1 We may from time to time develop patches, bug fixes, updates, upgrades, and other modifications to improve the performance of the Software, meet the changing requirements of HMRC or otherwise ("**Updates**"). You may from time to time be required to install Updates to continue using the Software and you agree to promptly install any Updates we provide.

3.2 By accepting this Licence, you agree:

- (a) to promptly install all Updates;
- (b) that we shall not be responsible to you for any further use of the Software in circumstances where we have notified you of Updates but you have not installed them;
- (c) that the terms of this Licence apply to all updated versions of the Software; and
- (d) if you do not want such Updates, you should stop using the Software.

4. **Intellectual property rights**

- 4.1 You acknowledge that: (i) all copyright and other intellectual property rights in the Software, the User Guide and any Updates, developments, modifications or adaptations to or of them (whether or not permitted and without prejudice to our other rights) anywhere in the world are and will remain our property; (ii) all rights in the Software and the User Guide are licensed (not sold) to you; and (iii) you have no rights in, or to, the Software or the User Guide other than the right to use them in accordance with this Licence.
- 4.2 You acknowledge that you have no right to have access to the Software in source code form.

5. **Limited warranty**

- 5.1 We warrant that, subject to clause 3 above and any other applicable conditions, the Software will, when properly used and on an operating system for which it was designed, generate P11D, P11D(b) and P46(car) reporting and relevant calculations that comply with the Business Rules of HMRC for the specified tax year as from the date of your installation of the Software until the date 12 months after the end of the specified tax year ("**Warranty Period**"). We do not warrant that the operation of the Software will be error free or uninterrupted.
- 5.2 If the Software does not perform in accordance with the warranty set out in clause 5.1, your sole remedy is that we will, at our option:
- (a) repair or replace the Software, provided that you notify us in writing within the Warranty Period and make available to us all information that may be necessary to help us to remedy the defect or fault; or
 - (b) refund the price paid for the Licence, provided that you notify us in writing within 30 days of your first installation of the Software, in which event we will terminate your Licence with immediate effect and with no further liability to you.
- 5.3 The warranty set out in clause 5.1 does not apply:
- (a) if the defect or fault in the Software results from you having altered or modified the Software; or
 - (b) if the defect or fault in the Software results from you having used the Software in breach of the terms of this Licence; or
 - (c) if the relevant issue would have been prevented by the installation of an Update which you had failed to install at the relevant time; or
 - (d) if the defect or fault in the Software arises from any other circumstances that are outside our reasonable control.

6. **Limitation of liability**

- 6.1 You agree that the Software has not been developed to meet your individual requirements and that it is your responsibility to ensure that the functions of the Software as described in the User Guide meet your requirements.
- 6.2 You agree that you are solely responsible for any use you make of the Software. You agree that we accept no responsibility for the content or accuracy of any data or information inputted into the Software, produced by the Software or submitted to HMRC using the Software and it is your responsibility to ensure that all submissions that you make to HMRC or other third parties whether produced by the Software or not are accurate and complete.
- 6.3 Nothing in this Licence will limit or exclude our liability for:
- (a) death or personal injury resulting from our negligence;

- (b) fraud or fraudulent misrepresentation; or
 - (c) any other liability that cannot be excluded or limited by law.
- 6.4 Subject to clause 6.3, we will not in any circumstances be liable to you, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, arising under or in connection with the Licence for:
- (a) loss of profits, sales, business, or revenue;
 - (b) business interruption;
 - (c) loss of anticipated savings;
 - (d) loss or corruption of data or information;
 - (e) loss of business opportunity, goodwill or reputation; or
 - (f) any indirect or consequential loss, damage, charges or expenses.
- 6.5 Subject to clauses 6.3 and 6.4, our maximum aggregate liability under or in connection with this Licence whether in contract, tort (including negligence) or otherwise, will in no circumstances exceed a sum equal to the licence fee paid by you for the Software.
- 6.6 This Licence sets out the full extent of our obligations and liabilities in respect of the supply of the Software and the User Guide. Except as expressly stated in this Licence, there are no conditions, warranties, representations or other terms, express or implied, that are binding on us. Any condition, warranty, representation or other term concerning the supply of the Software and the User Guide which might otherwise be implied into, or incorporated in, this Licence whether by statute, common law or otherwise, is excluded to the fullest extent permitted by law.
- 7. Term and termination**
- 7.1 Subject to clause 7.2, this Licence commences on the date on which you first install the Software and will expire on the date 12 months after the expiry of the specified tax year.
- 7.2 Provided the Licence has not been terminated in accordance with this clause 7, we grant to you a limited, non-exclusive, non-transferable perpetual licence to use the Software on an unsupported basis solely to view historical information stored within the Software.
- 7.3 We may terminate this Licence:
- (a) immediately by written notice to you where, in our reasonably held opinion, we are required to do so by law, regulation or the rules of any professional body to which we are subject;
 - (b) on 30 days' prior written notice to you for any reason;
 - (c) immediately by written notice to you if you:
 - (i) commit a material or persistent breach of this Licence which you fail to remedy (if remediable) within 14 days after the service of written notice requiring you to do so; or
 - (ii) breach any of the Licence Restrictions.
- 7.4 On termination for any reason:

- (a) all rights granted to you under this Licence will cease;
- (b) you must immediately cease all activities authorised by this Licence including any use of the Software; and
- (c) you must immediately and permanently delete or remove the Software from all hardware in your possession, and immediately destroy all copies of the Software and User Guide in your possession, custody or control and, where requested, certify to us that you have done so.

8. **Communication**

- 8.1 We may change the terms of this Licence at any time by updating the terms on our website at www.p11dsoftware.co.uk or on www.bdo.co.uk including the BDO Store. You may be required to read and accept the new terms to continue your use of the Software. Your continued use of the Software and the User Guide following any change to the terms of this Licence will constitute your acceptance to the terms of this Licence, as varied. If you do not wish to accept the terms of the Licence, as varied, you must immediately stop using and accessing the Software and the User Guide.
- 8.2 If you wish to contact us in writing, or if any provision in this Licence requires you to give us notice in writing, you can send this to us by e-mail at p11d.billing@bdo.co.uk or by prepaid post to 55 Baker Street, London W1U 7EU. We will confirm receipt by contacting you in writing, normally by e-mail.
- 8.3 If we have to contact you or give you notice in writing, we will do so by e-mail or by pre-paid post to the address you provide to us in your order for the Software.
- 8.4 Any notice to be given under this Licence will be deemed to have been received upon the expiration of 48 hours after posting or 24 hours after sending by email.

9. **How we use your personal information**

Under data protection laws, we are required to provide you with certain information about who we are, how we process the personal data of those individuals who use the Software and for what purposes, those individuals' rights in relation to their personal data and how to exercise them. This information is provided at www.bdo.co.uk/en-gb/privacy-statement ("Privacy Policy") and it is important that you read that information.

10. **Events outside our control**

We will not be liable or responsible for any failure to perform, or delay in performance of, any of our obligations under this Licence that is caused by any act or event beyond our reasonable control. If such an event takes place that affects the performance of our obligations under this Licence:

- (a) our obligations under this Licence will be suspended and the time for performance of our obligations will be extended for the duration of such event; and
- (b) we will use our reasonable endeavours to find a solution by which our obligations under this Licence may be performed despite such event.

11. **Other important terms**

- 11.1 We may transfer our rights and obligations under this Licence to another organisation, but this will not affect your rights or our obligations under this Licence.
- 11.2 You may only transfer your rights or your obligations under this Licence to another person if we agree in writing.

- 11.3 No provision of this Licence is enforceable by any person who is not a party to it whether pursuant to the Contracts (Rights of Third Parties) Act 1999 or otherwise.
- 11.4 This Licence constitutes the entire agreement between us and supersedes and extinguishes all previous agreements, assurances, warranties, representations and understandings between us, whether written or oral, relating to its subject matter. You agree that you will have no remedies in respect of any statement, representation, assurance or warranty (whether made innocently or negligently) that is not set out in this Licence. You agree that you will have no claim for innocent or negligent misrepresentation or negligent misstatement based on any statement in this Licence.
- 11.5 If we fail to insist that you perform any of your obligations under this Licence, or if we do not enforce our rights against you, or if we delay in doing so, that will not mean that we have waived our rights against you and will not mean that you do not have to comply with those obligations. If we do waive a default by you, we will only do so in writing signed by us, and that will not mean that we will automatically waive any later default by you.
- 11.6 Each provision of this Licence operates separately. If any court or competent authority decides that any of them are unlawful or unenforceable, the remaining provisions will remain in full force and effect.
- 11.7 This Licence, its subject matter and its formation (and any non-contractual disputes or claims) are governed by English law. We both irrevocably agree to the exclusive jurisdiction of the courts of England and Wales.