

This Agreement is

BETWEEN:

Fee From Refund (Fee From Refund Pty Ltd ABN 99 156 638 890) ("FFR")

AND:

Practice/Registered Company Name as noted on the Fee From Refund Partner Agreement (The Tax Practice)

WHEREAS:

- a) The Tax Practice wishes to have a facility available to clients to receive the Fee from Refund service for the assessed Tax Refunds via the Fee From Refund system.
- b) FFR has agreed to provide such a facility.

IT IS HEREBY AGREED:

1. The Tax Practice is hereby authorised by FFR to offer a Fee From Refund Service to clients and prospective clients attending or proposing to attend the Tax Practice, on the following terms and conditions:-

FOR Fee From Refund

- 1.1 FFR reserves the right to assign any amount/s outstanding to any organization it sees fit.
- 1.2 The Tax Practice must strictly adhere to all procedures for the Fee from Refund service.
- 1.3 It is the responsibility of the Tax Practice to provide a report on funds paid to your Fee From Refund account from the ATO, this report is known as the ELS reconciliation report or the EFT Report.
- 1.4 On receiving the client's assessment, any which are nil or amounts payable to the ATO are to be entered on the system manually as per the instructions provided by FFR, who in turn will advise the client and commence collection.
- 1.5 In the event that the EFT report is not received by FFR on any day, the practice will be notified and required to enter the amounts as per each assessment for that particular day.
- 1.6 FFR recommends the Tax Practice file the assessment notices by date range to allow easier access to the data when required.
- 1.7 FFR reserves the right to cancel access to the system if the Tax Practice breaches any clause in this agreement.
- 1.8 FFR recommends that the mailing address for the client's assessment that is sent to the ATO is the mailing address of the Tax Practice. (This will stop funds being incorrectly sent to the client.)
- 1.9 The Tax Practice agrees to log on to the Fee From Refund website and enter any details required by FFR as advised by FFR.
- 1.10 Authority to provide the FFR service form must be authorised by the actual client requesting the service. This authority is to be held by the Tax Practice and a copy supplied to FFR upon request.

2. PAYMENTS AND REIMBURSEMENTS FOR Fee From Refund

- 2.1 The Fee from Refund service shall be provided from the information supplied by the Practice to FFR.
- 2.2 All responsibility (including reimbursement to FFR for any amounts outstanding) will be borne by the Tax Practice should there be an error in the information provided to FFR. The Tax Practice indemnifies FFR of any and all responsibility of any debts created as a result of incorrect information being provided to FFR by the Tax Practice, including uploading EFT reports containing duplicate, prior year and funds withheld by the ATO.
- 2.3 The Authority for the Fee from Refund service must be authorised by the actual client requesting the service. This authority is to be held by the Tax Practice and a copy supplied to FFR upon request within 48 hours.
- 2.4 Fee From Refund's service fee is \$9.00 Inclusive of GST and is drawn from each individual transaction: this service fee is deducted from the fees forwarded to the Practice the SAME DAY as the tax refund is forwarded to the client. This service fee can be amended at any time by FFR for which the Tax Practice will receive notice in writing.
- 2.5 In the event of the tax practice owing monies to FFR the tax practice authorises FFR to debit outstanding monies from the nominated bank account or deduct from the fees.

3. PROCEDURE FOR FEE FROM REFUND SERVICE

- 3.1 The Tax Practice lodges the client's tax return in the usual manner.
- 3.2 The Tax Practice ensures it's a registered Fee From Refund user.
- 3.3 The Tax Practice logs onto the web site and completes the requested details.
- 3.4 The Tax Practice prints the Fee from Refund Authority from the website and has the client sign it, the form is held at the Tax Practice and is forwarded to Fee From Refund upon request within 48 hours.
- 3.5 FFR recommends that the Tax Practice files the client's assessment by date range to assist with queries.
- 3.6 Fee From Refund Pty Ltd downloads the requests each day.
- 3.7 Each day the Tax Practice receives an EFT Report from the ATO, this must be uploaded to the Fee From Refund web site.
- 3.8 Once funds have been received from the ATO and the EFT report has been uploaded, Fee From Refund reconciles all the clients as detailed on the report and payments are made to the clients and tax practice less the agreed service fee.
- 3.9 If, for any reason, you do not receive an EFT report from the ATO for any funds deposited into your Fee From Refund account, please contact Fee From Refund for instruction on processing the funds.
- 3.10 Should a client have a nil return, Fee From Refund will debit the client's bank account for outstanding fees. FFR does not guarantee the collection of those fees.

4. ACKNOWLEDGEMENT

- 4.1 The Tax Practice hereby acknowledges that they have read and understood the terms and conditions in this Agreement and that by executing this Agreement they have voluntarily agreed to be fully bound by such terms and conditions.

5. GOVERNANCE

This Agreement shall be governed by and construed in accordance with the law for the time being in force in the State of Queensland and both the Debtor and Creditor submit to the jurisdiction of the courts of that state.

6. INTERPRETATION/DEFINITIONS

In this Service Agreement, headings are for convenience only and do not affect its interpretation. Except to the extent that the context otherwise requires:

• Reference to any statute or statutory provision shall include any modification or re-enactment of, or any legislative provisions substituted for, and all legislation and statutory instruments issued under such legislation or such power; • Words denoting the singular shall include the plural and vice versa; • Words denoting individuals shall include corporations, associations, trustees, instrumentalities and partnerships and vice versa; • Words denoting any gender shall include all genders; • References to parts, clauses, parties and annexures are references to parts, clauses, parties and annexures to this Service Agreement as modified or varied from time to time; • References to any document, deed or agreement shall include reference to such document, deed or agreement as amended, novated, supplemented, varied or replaced from time to time; • All reference to "\$" and "dollars" are to be the lawful currency of Australia; • Fee From Refund account is an account that the Tax Practice nominates the ATO to deposit refunds into, then by the Practice uploading the EFT report, Fee From Refund pays the client via EFT the balance of the refund after the Tax Practices' fees and FFR's fees have been deducted; • "Practice Fees" are the fees due to the practice (less Fee From Refund fee) as nominated by the Tax Practice on the Fee From Refund website; • Fee From Refund and Fast Refund Advance are systems owned, created and managed by Fee From Funding Pty Ltd (FFR).

7. SEVERABILITY

Severability of any term or condition of these present or the application thereof to any personal circumstances shall be or become invalid or unenforceable. The remaining terms, covenants and conditions shall not be affected thereby and each term, covenant and condition of these present shall be valid and enforceable to the fullest extent permitted by law.