

# H&R Block Online Tax Adviser Service Terms & Conditions

By using the H&R Block Online Tax Adviser service (the "**Service**"), you, the Taxpayer, agree to be bound by the following terms and conditions that govern the use of the Service which is operated by H&R Block Online Tax Adviser Services ("**H&R Block**", "**we**", "**us**" or "**our**"), as well as the Privacy Policy (available at [www.hrblock.com.au/privacy](http://www.hrblock.com.au/privacy)).

1. You authorise H&R Block and its franchisees or any registered tax agent employed by H&R Block to review the information you provide through the Service and lodge your tax return to the Australian Taxation Office ("**ATO**") based on the information you provide through the Service and in accordance with the obligations imposed on us under the Income Tax Assessment Acts of 1936 and 1997, the Taxation Administration Act 1953 (Cth) and the Tax Agent Services Act 2009 (Cth) ("**Tax Acts**").
2. You acknowledge that the 8 to 10 working day refund we advertise is not a guarantee. All returns are subject to review by H&R Block and the ATO. A tax refund may be delayed for a number of reasons such as, for example, inaccurate information, being a new taxpayer, an unusually large refund or processing times of the ATO. H&R Block is not liable for any delays.
3. The H&R Block Online Tax Adviser Service questionnaire is designed to be a guide for clients to provide H&R Block with the basic information to prepare their tax returns. H&R Block does not accept any responsibility for the information that you provide. You are responsible for the accuracy of the information that you provide to us through the Service, and for all of your other activities in connection with the Service. You may only use the Service for the purposes for which they are intended, as explained on our website.
4. Neither H&R Block nor its associates guarantee that the H&R Block website is completely free of errors. We will notify you should any errors arise during your interview or review of your tax information.
5. You must not attempt to violate the security of the H&R Block website. This includes any attempts to download source code, propagate malicious programs or viruses, or interfere with the operation of our computer systems.
6. H&R Block assures that your information will be kept private according to our Privacy Policy (available at [www.hrblock.com.au/privacy](http://www.hrblock.com.au/privacy)) and we will comply with the requirements of the Tax Acts in respect of the collection and use of your taxation information.
7. You consent to and authorise us to:
  - a. Request, collect, use and record your tax file number and taxation information for the purpose of acting on your behalf in the conduct of your affairs.
  - b. Disclose and communicate your tax file number and taxation information to our affiliates and related bodies located in India and in the United States of America so that they can assist us in providing the service to you.
8. The use or reliance on the information available through the Service is at your own risk. To the maximum extent permitted by law, H&R Block, our related entities, directors, employees, shareholders, agents and other representatives will not, under any circumstances, be liable for any injury, loss, damage, claims, expenses, or liabilities whatsoever arising out of or related to the use, or inability to use, the information on the Service or provided through the Service.
9. Subject to clause 10 and to the maximum extent permitted by law, we exclude all conditions, representations, warranties and guarantees, whether express or implied, by statute, trade or otherwise.

10. If you are a consumer for the purposes of applicable State or Federal law in Australia, with the consequence that certain guarantees, rights and remedies are conferred on you which cannot be excluded, restricted or modified except in limited circumstances, then to the maximum extent permitted by law, our liability to you is limited at our option to:

(a) in the case of goods:

(i) replacement of the goods or the supply of equivalent goods;

(ii) repair of the goods;

(iii) payment of the cost of replacing the goods or of acquiring equivalent goods; or

(iv) payment of the cost of having the goods repaired; and

(b) in the case of services:

(i) resupply of the services; or

(ii) payment of the cost of resupplying the services.

11. These Terms and Condition are governed by the laws of New South Wales. You agree to submit to the non-exclusive jurisdiction of the courts of that state. H&R Block reserves the right to amend these Terms and Conditions and the online taxation payment facility at any time. We will notify you when these Terms and Conditions are updated. Updates will be effective when posted on this website. When you access or use the Service, you are agreeing to do so in accordance with the most recent version of these Terms and Conditions.

12. Debiting your account.

(a) You authorise H&R Block Online Tax Adviser service to direct debit your account when we have been unable to collect our fees as per our agreement if you have entered into H&R Block's Fee From Refund Service Agreement.

(b) We will only arrange for funds to be debited from your account if we have sent to the address/email address nominated by you informing that we will be debiting your account.

13. These Terms and Conditions were last amended on 19 June 2019.