

TERMS & CONDITIONS

TO PARTICIPATE IN THE SME COMMUNITY YOU MUST QUALIFY, LOGIN AND COMPLETE YOUR PROFILE. IN SO DOING AND BY YOUR CONTINUED PARTICIPATION IN THE COMMUNITY, YOU ARE DEEMED TO HAVE ACCEPTED THESE TERMS & CONDITIONS.

IF YOU DO NOT AGREE TO ALL OF THESE TERMS & CONDITIONS, YOU MAY NOT PARTICIPATE IN THIS COMMUNITY.

PLEASE READ THESE TERMS & CONDITIONS CAREFULLY AS THEY CONTAIN IMPORTANT INFORMATION REGARDING YOUR LEGAL RIGHTS AND OBLIGATIONS.

GENERAL

The SME Community is operated by a third party on behalf of the Australian Taxation Office. These Terms & Conditions apply whenever you access www.smecommunity.com.au website.

The existence and use of this community shall be at the sole discretion of the Australian Taxation Office. The Australian Taxation Office expressly reserves the right to limit, edit or remove images, text or other content from this community for any or no reason, in their sole discretion, without accepting any obligation to do so. The Australian Taxation Office also reserves the right to cancel any member's registration, and/or to remove any materials related to or posted by such member, without notice or cause, in their sole discretion.

The images and/or text displayed or posted on this community do not necessarily reflect and should not be considered as the views of the Australian Taxation Office.

No one under 14 may become a member of this Community.

TAX OFFICE CONTRIBUTIONS TO THE COMMUNITY DO NOT CONSTITUTE BINDING TAX ADVICE

Given one of the primary aims of the community is to foster a greater understanding of the challenges facing small to medium enterprises in meeting their tax obligations, Tax Office staff will both view and actively contribute to the community. Any time a Tax Office staff member makes a contribution to the community, this will be clearly distinguishable from the contributions or participation of other community members.

However, it is essential for community members to be aware that these contributions will only be made at the level of the broad topic or issue. These contributions do not constitute legally or administratively binding rulings or any other form of official tax advice in relation to any specific business, and should not be used or construed in this way. Information on obtaining binding rulings is available through the Tax Office website at www.ato.gov.au.

COMMUNITY RULES

You may not upload images, text or other content containing:

- Nudity;
- Any images of individuals under the age of 16 unless it is of yourself;
- Pornographic, obscene, indecent, sexual, vulgar or profane material;

- Material that is racist, offensive, harassing or defamatory;
- Material containing intellectual property not owned by the uploaded, such as trademarks, logos, or domain names, or copyrighted material such as movies, concerts or works of art;
- Material that constitutes a threat and/or could be construed to promote and/or incite violence against any individual, entity or group;
- Material that describes, promotes, or provides instructions for any illegal act;
- Images taken in private locations such as, but not limited to, hospitals, medical facilities, gyms, dressing rooms, homes or elsewhere where the subject (s) does not appear to be aware that an image is being taken;
- Credit card, drivers' licenses, or any other personal financial information;
- Material depicting, promoting or inciting cruelty to animals;
- Images not owned by the uploaded or uploaded without permission of the owner;
- Images taken of individuals without their permission, including, but not limited to, images or material infringing on any individual's right of publicity;
- Material that might spread viruses or other harmful items, or cause damage to the Website, the server, or any system or computer;
- Any material that the Australian Taxation Office finds objectionable, damaging, offensive or inappropriate, at their sole and absolute discretion.

By uploading content and/or images, you warrant that a) you are the author/creator; b) you have taken the photograph(s) you have sent to us or you have permission from or are authorized by the owner and/or author of the photograph(s) to send it (them) to us; c) pictures or images of any other third party were taken with their permission and knowledge; and d) the pictures or materials do not infringe the intellectual property or publicity rights of any other person or entity.

By uploading User Content, you recognise that such User Content will be publicly available, that others may copy or redistribute such User Content, and that the Australian Taxation Office has no control over such use.

By uploading User Content, you agree that you have read and understood these Terms & Conditions and agree to abide by them. Violations of our community rules will, at our discretion, result in removal of the offending User Content from the community, expulsion from membership, and/or initiation of legal action to enforce this Agreement, including, but not limited to, seeking the assistance of law enforcement personnel.

COMPLAINTS

If you object to any material, including, but not limited to, images, posted or displayed in the community because you believe it violates our community rules or your privacy rights, we will be happy to investigate your complaint. Please contact the moderator with information about the submission, including the date, subject matter, reasons for your complaint, and your contact information, including your full name, email address and telephone number. Information you provide in connection with a complaint may be shared with the member posting the allegedly offending material and with legal counsel and consultants, and will be disclosed in connection with legal proceedings if needed.

If you own copyrights in a work and believe that your intellectual property rights in that work have been infringed by an improper posting or distribution of it via this community, we will respond appropriately to notices of alleged copyright infringement. You should send any claims or notices of infringement relating to the community or any materials uploaded or displayed in the community moderator.

INTELLECTUAL PROPERTY OWNERSHIP

Copyrights.

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Requests for further authorisation should be directed to the Commonwealth Copyright Administration, Attorney-General's Department, 3-5 National Circuit, BARTON ACT 2600 or posted at www.ag.gov.au/cca.

You may not copy or incorporate any of the material, including any artwork; trademarks or logos, available on the Website into any other work, including your own site, or use the material in any other public or commercial manner. That means you may not change any of the notices regarding copyright, trademarks, or other marks or post or redistribute any portion of our site. You may not use any of the SME Community intellectual property, including, but not limited to, artwork, trademarks and logos, in your own site. Except for your own personal use, you may not use any material here without our written permission. The Site retains full and complete title to any downloadable software, any images incorporated in or generated by the software, and all data accompanying it. This includes, but is not limited to, any code and other software. You must not copy, modify, reproduce, upload, transmit, distribute, reverse-engineer, disassemble or otherwise convert it to another form.

By uploading User Content, in addition to the representations and warranties you provide as specified in this Agreement, you grant the Australian Taxation Office a perpetual, irrevocable, royalty-free, sub-licensable, non-exclusive license to reproduce, distribute, publish, display, transmit, translate, adapt, modify, sell, license, publicly perform, prepare derivative works based upon, and otherwise use or exploit such User Content for any purpose, whether commercial or non-commercial, in any media, without payment to or further permission from you of any kind.

Trademarks.

All trademarks, logos and/or domain names used on this Website are the property of the Australian Taxation Office, or are used with permission.

Ideas and Submissions.

Any ideas, questions, comments, suggestions, concepts, drawings, designs, graphics, stories, inventions or other submissions that you submit to the Site, including, without limitation, those relating to any game, product, service, marketing plan, promotion, or any other matter (your "Submissions"), become the property of the Australian Taxation Office. All Submissions will be treated as non-confidential and non-proprietary by the Australian Taxation Office. You agree that the Australian Taxation Office may use your Submissions for promotional, marketing, developmental or any other commercial or non-commercial purpose, whether in advertising, promoting, developing, manufacturing or marketing products or services. Under no circumstances are you entitled to any payment of any kind if the Australian Taxation Office uses your Submission for any purpose whatsoever.

USER UPLOADS AND CONTENT

Any ideas, suggestions, graphics, pictures or anything else you submit to the site are subject to the community rules above. User uploads and content are not confidential and we can use them as we see fit - that includes reproducing, disclosing, publishing, editing, or broadcasting such content here or somewhere else, in this or any other media now known or later invented. Under no circumstances are you entitled to any payment if the Australian Taxation Office uses your submission for any purpose.

PRIVACY POLICY

Please review our privacy policy in order to learn about what personal information we collect at this site and for what purposes we use it.

USE OF THIS WEBSITE: LIMITATION OF WARRANTY, LIMITATION OF LIABILITY AND DISCLAIMER

While the Australian Taxation Office reserves the right to remove any postings or any other information that we feel may be offensive or inappropriate in our sole discretion, we do not undertake any obligation to do so. We are not responsible for any User Content at the SME Community website or for any information whatsoever contained in any linked sites.

THE DISCLAIMERS AND LIMITATIONS CONTAINED IN THIS SECTION ARE A MATERIAL PART OF OUR AGREEMENT TO PROVIDE THIS WEBSITE TO YOU. USER INDEMNIFICATION AND HOLD HARMLESS

You expressly acknowledge and agree that the Australian Taxation Office is not responsible or liable in any way whatsoever for any defamatory, offensive, inappropriate or illegal conduct of any member or other visitor to this community or any other third party, or for your use of this community. You agree to indemnify, defend and hold harmless the Australian Taxation Office, from any damages, loss, cost, liabilities, and expenses, including, but not limited to, reasonable legal fees, expenses, and court costs, on account of any claim, suit, action, demand, or proceeding brought against them or any one of them, or on account of any investigation, defence, or settlement thereof, arising in connection with your use of this Community.

SIGN UP for the COMMUNITY

In order to access the community, you must qualify, receive login information, login and complete your user profile. The Australian Taxation Office collects information in your profile to better customize your experience.

PERSONAL INFORMATION

When you sign up for the community we ask you to provide your email address, physical address and answer questions regarding your personal preferences.

We use your email address to send you reminders of upcoming Activities and Live Chats. If you do not wish to receive email correspondence you need to log into the community and change your email options on the Preferences page in the My Profile section.

We use your physical address and phone number solely for collateral mailings, rewards and product fulfillment. Your information will not be shared with third parties without your permission.

The personal preferences you fill out help us to customize your community experience.

MESSAGE BOARDS

When you post a message to any of the message boards within the community, your ID or alias that you are posting under will be visible to other users along with any information you include in your post, including personal information you may choose to include. Please note that if you post personal information online that is accessible to the public, you may receive unsolicited messages from other parties in return.

SPECIAL INFORMATION ABOUT MEMBERS AND AGE REQUIREMENTS

No one under 14 may become a member of this community.

ENTIRE AGREEMENT

The Terms & Conditions set forth herein constitute the complete, integrated Agreement between you and the Australian Taxation Office and may not be modified by you without their express written agreement.