MY DIGITAL BRIDGE - TERMS OF USE Last updated 15/12/2023

In these terms, where we refer to **you** or **your**, we mean the party that is using My Digital Bridge to file its VAT return and whose Company name, Address, VAT Registration Number and email address is registered on the Company Setup Pages within the application and when we refer to **My Digital**, **we** or **us**, we mean My Digital Accounts Limited (CRN: 09514480) which is providing My Digital Bridge as a service.

THESE TERMS MAY HAVE CHANGES SINCE YOU LAST USED THEM

We keep these terms under review to ensure that they are fit for purpose. The latest version of these terms can be found on our Website at [<u>www.mydigitalaccounts.com</u>]. You should ensure that you review the terms on our Website regularly so that you are aware of any changes made to them. Any reference to **these terms** shall mean a reference to the most up to date version of the terms that can be found on our Website.

OUR CONTRACT WITH YOU

These terms apply when you chose to submit your VAT return using My Digital Bridge and which, together with the information that you provide in your online account form our **contract** with you. They apply to the exclusion of any other terms that you seek to impose or incorporate, or which are implied by law, trade customer, practice or course of dealing.

You agree that this contract set out the entire agreement between us in relation to your use of My Digital Bridge.

This contract has been entered into on the date of registration.

USING MY DIGITAL BRIDGE

Please follow the onscreen prompts on our Website to submit your VAT return using My Digital Bridge. You may only submit your VAT return using the method set out on our Website.

INFORMATION

You are responsible for ensuring that all information that you submit to HMRC using My Digital Bridge is complete and accurate. We do not check any of the information that you submit to HMRC.

My Digital:

- does not warrant that your use of My Digital Bridge will be uninterrupted or error-free; and
- will not be responsible for delivery failures, or any other loss or damage resulting from the transfer of data over communications networks and facilities, including the internet and you acknowledge that My Digital Bridge may be subject to limitations, delays and other problems inherent in the use of such communications facilities.

AVAILABILITY OF MY DIGITAL BRIDGE

You can find out everything you need to know about My Digital Bridge on our Website before you proceed. We will also confirm key information to you in application after you have filed your VAT return using My Digital Bridge.

We will use commercially reasonable endeavours to make My Digital Bridge available 24 hours a day, seven days a week, except for planned or unscheduled maintenance, details of which can be found at https://www2.mydigitalaccounts.com/

WE CAN MAKE CHANGES TO MY DIGITAL BRIDGE

We may make changes to My Digital Bridge to reflect changes in the law or regulations or to make adjustments and improvements i.e. to address a security threat. You can find out more about My Digital Bridge on our Website.

WE CHARGE YOU WHEN YOU SUBMIT YOUR VAT RETURN

Details of the fees payable when you use My Digital Bridge are available on the Website. We will collect payment at the time that you submit your VAT return. You will not be able to submit your VAT return using My Digital Bridge unless we have received payment in full.

WE CHARGE INTEREST ON LATE PAYMENTS

If we are unable to collect any payment for any reason, we charge interest on the overdue amount at the rate of 3% per annum over the then current base lending rate of the Bank of England from time to time or, if higher, at a fixed rate of 3%. This interest accrues on a daily basis from the due date for payment until fully paid, whether before or after judgment.

YOU CAN'T CHANGE YOUR MIND

You can't change your mind about an order for the services that we provide through My Digital Bridge once you have submitted your VAT return.

WE USE YOUR PERSONAL DATA AS SET OUT IN OUR PRIVACY NOTICE

WE DON'T COMPENSATE YOU FOR ALL LOSSES CAUSED BY US OR BY USING MY DIGITAL BRIDGE – YOUR ATTENTION IS DRAWN TO THIS CLAUSE

Nothing in our contract excludes our liability for:

- for death or personal injury caused by the My Digital Accounts' negligence; or
- for fraud or fraudulent misrepresentation.

Subject to above:

- we shall not be liable to you, whether in tort (including for negligence or breach of statutory duty), contract, misrepresentation, restitution or otherwise for any loss of profits, loss of business, depletion of goodwill and/or similar losses or loss or corruption of data or information, or pure economic loss, or for any special, indirect or consequential loss, costs, damages, charges or expenses however arising under the agreement; and
- our total aggregate liability in contract, tort (including negligence or breach of statutory duty), misrepresentation, restitution or otherwise, arising in connection with the performance or contemplated performance of the agreement shall be limited to the total Fees paid for the Services during the 12 months immediately preceding the date on which the claim grose.

USING THE INTERNET - YOUR ATTENTION IS DRAWN TO THIS CLAUSE

My Digital:

- does not warrant that your use of My Digital Bridge will be uninterrupted or error-free; and will not be responsible for delivery failures, or
- any other loss or damage resulting from the transfer of data over communications networks and facilities, including the internet and you acknowledge that My Digital Bridge may be subject to limitations, delays and other problems inherent in the use of such communications facilities.

YOUR RESPONSIBILITIES

You agree that it is your responsibility to ensure that you submit your VAT return on time and we would recommend that where you are submitting your VAT return using My Digital Bridge that you do so by no later than 7 days prior to the last date for filing.

YOUR OBLIGATIONS

You will not access, store, distribute or transmit any viruses, or any material during the course of using My Digital Bridge that:

- is unlawful, harmful, threatening, defamatory, obscene, infringing, harassing or racially or ethnically offensive;
- facilitates illegal activity;
- depicts sexually explicit images;
- promotes unlawful violence;
- is discriminatory based on race, gender, colour, religious belief, sexual orientation, disability; or
- is otherwise illegal or causes damage or injury to any person or property,

and we reserve the right, without liability or prejudice to our other rights to you, to disable your access to My Digital Bridge if you do any of the above.

INTELLECTUAL PROPERTY RIGHTS

You acknowledge that My Digital and its licensors owns all intellectual property rights in My Digital Bridge and that, other than the right to file your VAT return upon payment of the applicable fee, you are not granted any rights in respect of My Digital Bridge.

You agree that you will not:

- except as may be allowed by any applicable law which is incapable of exclusion by agreement between the parties:
 - attempt to copy, modify, duplicate, create derivative works from, frame, mirror, republish, download, display, transmit, or distribute all or any portion of the software comprising My Digital Bridge provided in any form or media or by any means; or
 - attempt to de-compile, reverse compile, disassemble, reverse engineer, or otherwise reduce to human-perceivable form all or any part of such software; or
- access all or any part of My Digital Bridge in order to build a product or service which competes with My Digital Bridge in any way; or
- commercially exploit, or otherwise make My Digital Bridge available to any third party.

HOW WE USE YOUR PERSONAL DATA

We will use any personal information you provide to us to:

- provide the services as part of My Digital Bridge;
- process your payment for using My Digital Bridge; and
- inform you about similar products or services that we provide, but you may stop receiving these at any time by contacting us.

We will process your personal information in accordance with our Privacy Policy (https://www.mydigitalaccounts.com/privacy-policy/) the terms of which are incorporated into this contract.

THIRD PARTY PROVIDERS

My Digital Bridge contains a link to Stripe (https://stripe.com/gb) in order to process payment of the applicable fee. This site is not under our control, and we are not responsible for and do not endorse their content or their privacy policies (if any).

We make no representation or commitment and shall have no liability or obligation whatsoever in relation to the content or use of, or correspondence with, such site, or any transactions completed, and any contract entered into by you with any such third party. Any contract entered into and any transaction completed via any such site is between you and Stripe and not MY DIGITAL. MY DIGITAL recommends that you refer to the third party's website terms and conditions and privacy policy prior to using the relevant site. MY DIGITAL does not endorse or approve any Third-Party Site nor the content of any Third-Party Site.

CONFIDENTIALITY

We each undertake that we will not at any time disclose to any person any confidential information concerning one another's business (including, in relation to My Digital, the details of the services comprising My Digital Bridge), affairs, customers, clients or suppliers, except as stated below.

We agree that we each may disclose the other's confidential information:

- to those of our employees, offices, representatives, subcontractors or advisers who need to know such information for the purpose of exercising our respective rights or carrying out our respective obligations under this contract;
- as may be required by law, a court of competent jurisdiction or any governmental or regulatory authority;

We may only use each other's confidential information for the purpose of fulfilling our respective obligations under this contract.

Neither party shall be responsible for any loss, destruction, alteration or disclosure of confidential information belong to the other party and which is caused by any third party.

The above provisions of this clause shall survive termination of the agreement, however arising.

WE ARE NOT RESPONSIBLE FOR DELAYS OUTSIDE OF OUR CONTROL

We shall have no liability to you under the agreement if we are prevented from or delayed in performing our obligations under the agreement, or from carrying on or business, by acts, events, omissions or accidents beyond its reasonable control, including, without limitation, strikes, lock-outs or other industrial disputes (whether involving the workforce of My Digital Accounts or any other party), failure of a utility service or transport or telecommunications network, unavailability of the internet network, act 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 the Customer is notified of such an event and its expected duration.

GENERAL

Variation

No variation of this contract shall be effective unless it is in writing and signed by the parties (or their authorised representatives).

Waiver

No failure or delay by a party to exercise any right or remedy provided under this contract or by law shall constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict the further exercise of that or any other right or remedy. No single or partial exercise of such right or remedy shall prevent or restrict the further exercise of that or any other right or remedy.

Rights and remedies

Except as expressly provided in this contract, the rights and remedies provided under this contract are in addition to, and not exclusive of, any rights or remedies provided by law.

Severance

If any provision or part-provision of this contract is or becomes invalid, illegal or unenforceable, it shall be deemed deleted, but that shall not affect the validity and enforceability of the rest of this contract. If this applies, the parties shall negotiate in good faith to agree a replacement provision that, to the greatest extent possible, achieves the intended commercial result of the original provision.

Assignment

You may not, without our prior written consent, assign, transfer, charge, sub-contract or deal in any other manner with all or any of its rights or obligations under this contract.

No partnership or agency

Nothing in this contract is intended to or shall operate to create a partnership between the parties, or authorise either party to act as agent for the other, and neither party shall have the authority to act in the name or on behalf of or otherwise to bind the other in any way (including, but not limited to, the making of any representation or warranty, the assumption of any obligation or liability and the exercise of any right or power).

Third party rights

This contract does not confer any rights on any person or party (other than the parties to the agreement and, where applicable, their successors and permitted assigns) pursuant to the Contracts (Rights of Third Parties) Act 1999.

Notices

Any notice required to be given under this contract shall be in writing and shall be delivered by hand or sent by pre-paid first-class post or recorded delivery post to the other party at its address set out in this contract, or such other address as may have been notified by that party for such purposes.

A notice delivered by hand shall be deemed to have been received when delivered (or if delivery is not in business hours, at 9 am on the first business day following delivery). A correctly addressed notice sent by pre-paid first-class post or recorded delivery post shall be deemed to have been received at the time at which it would have been delivered in the normal course of post. A notice may not be sent by fax or by email.

Governing law

This contract and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with the law of England and Wales.

Jurisdiction

Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim arising out of or in connection with this contract or its subject matter or formation (including non-contractual disputes or claims).