

“H&R BLOCK SEND A FRIEND” PROMOTION 2019

TERMS AND CONDITIONS

1. Instructions on how to claim a Wish Gift Card or Discount (as detailed below) form part of these Terms and Conditions. Participation in this offer is deemed acceptance of these Terms and Conditions. Offer not valid in conjunction with any other offer.
2. Offer is only available to Australian residents aged 18 years or over who; are either; (a) existing H&R Block customers and who receive the promotional email directly from the Promoter inviting them to participate (“**Referrer**”); or (b) who are not an existing H&R Block customer and who receive an email from a Referrer in accordance with Clause 5 and 6 below (“**Referred Friend**”).
3. Employees (and their immediate families) of the Promoter and agencies associated with this promotion are ineligible to claim. Immediate family means any of the following: spouse, ex-spouse, de-facto spouse, child or step-child (whether natural or by adoption), parent, step-parent, grandparent, step-grandparent, uncle, aunt, niece, nephew, brother, sister, step-brother, step-sister or 1st cousin.
4. Offer commences on 15/05/2019 and claims close at close at 11:59pm AEST on 15/05/2020 (“**Offer Period**”) unless terminated earlier. The Promoter in its absolute discretion reserves the right to extend the Offer Period. Any such extension shall be notified by the Promoter at any time on the promotional website.
5. During the Offer Period, Referrers will receive a promotional email inviting them to participate (“**Promotional Email**”). Referrers are encouraged to pass on their Promotional Email to their Referred Friends, who are their friends, family or colleagues who they think would be interested in completing an Australian tax return with an H&R Block accountant at a H&R Block office during the Offer Period. As part of this promotion, Referrers and Referred Friends will be eligible to receive a Wish Gift Card (Referrer) or Discount (Referred Friend) (as detailed below) if they complete a “Successful Referral” (as defined in clause 6).
6. For a “**Successful Referral**” to occur, the Referrer and the Referred Friend must each complete the following steps during the Offer Period (as applicable to each person):
 - a. The Referrer must either
 - I. forward their Promotional Email to a Referred Friend; or
 - II. Visit www.hrblock.com.au/refer-your-friend (“**Promotional Website**”), verify that they are an existing customer by following the prompts and then when prompted either request a Promotional Email be sent to them or provide the names and email addresses of the

individuals that they wish to refer, warrant that the individuals they wish to refer have provided their consent to receive commercial electronic communications from the Promoter, and submit the fully completed online referral. Upon submitting the completed online referral, the Referred Friend will then be sent a Promotional Email.

- b. The Referrer must not make any referral in the course of carrying on a business, i.e. it must be a personal referral to a friend, family member or colleague and the Referrer must not refer any of his or her customers in the course of carrying on a business. The Referrer should only refer individuals who have consented to receiving such referrals from them; and then
 - c. The Referred Friend must: (i) click on the link within the Promotional Email (sent to them by the Referrer either directly or via the Promoter) and, in accordance with the instructions provided, book a tax return appointment with H&R Block on a date that falls within the Offer Period via the Promotional Website ("**Tax Return Appointment**"); (ii) undertake their scheduled Tax Return Appointment with H&R Block (as per their booking) on a date that falls within the Offer Period; and (iii) present the Promotional Email at the time of or prior to the Tax Return Appointment. For the avoidance of doubt, the Referred Friend must ensure that (a) their Tax Return Appointment is booked and taken during the Offer Period; (b) their tax return is lodged and paid during the Offer Period; and (c) they present a copy of the Promotional Email to the H&R Block accountant at the time of their Tax Return Appointment or prior to their Tax Return Appointment by email.
7. Where a Successful Referral occurs (as per clause 6), the Referrer will receive a \$25 WISH Gift Card ("WISH Gift Card") and the corresponding Referred Friend will receive \$25 off the total cost of their Tax Return Appointment ("Discount"). For the avoidance of doubt, if either the Referrer or the corresponding Referred Friend fails to complete the steps outlined for each person (as applicable) in clause 6, the referral will not be a "Successful Referral" and no reward will be awarded. If a Referred Friend is an employee of a H&R Block business partner, the Referred Friend will be given the opportunity to accept the Discount in this offer or choose an existing corporate discount that may be available to them, under the existing corporate discount terms with the relevant business partner. Such a Referred Friend must choose either the Discount or the relevant corporate discount and cannot receive both.
8. Each unique Referred Friend can only receive one (1) Discount (or corporate discount, where applicable) regardless of the number of tax returns submitted by the Referred Friend during their Tax Return Appointment.
9. Multiple claims are permitted per Referrer subject to the following: (a) a Referrer will receive one (1) WISH Gift Card as a result of each unique Referred Friend that they have a Successful Referral with; (b) each Successful Referral must be in

respect of a different Referred Friend and made separately and in accordance with entry requirements; and (c) any one (1) Referred Friend can only be referred once, by a single Referrer.

General

10. The Promoter reserves the right, at any time, to verify the validity of claims and Referrers and Referred Friends (including an Referrer's and Referred Friend's identity, age and place of residence) and reserves the right, in its sole discretion, to disqualify any individual who the Promoter has reason to believe has breached any of these Terms and Conditions, tampered with the claim process or engaged in any unlawful or other improper misconduct calculated to jeopardise fair and proper conduct of the promotion. Errors and omissions may be accepted at the Promoter's discretion. Failure by the Promoter to enforce any of its rights at any stage does not constitute a waiver of those rights. The Promoter's legal rights to recover damages or other compensation from such an offender are reserved.
11. If there is a dispute as to the identity of a Referrer or Referred Friend, the Promoter reserves the right, in its sole discretion, to determine the identity of the Referrer and Referred Friend.
12. The Promoter's decision is final and no correspondence will be entered into.
13. Any ancillary costs associated with redeeming the WISH Gift Card are not included. Any unused balance of the WISH Gift Card will not be awarded as cash. Redemption of the WISH Gift Card is subject to any terms and conditions of the issuer including those specified on the WISH Gift Card.
14. If for any reason a Referrer or Referred Friend does not take or redeem a WISH Gift Card or Discount (as applicable) at or by the time stipulated by the Promoter, then the WISH Gift Card or Discount (as applicable) will be forfeited.
15. If any WISH Gift Card is unavailable, the Promoter, in its discretion, reserves the right to substitute the WISH Gift Card with a reward to the equal value and/or specification
16. WISH Gift Card or Discount, or any unused portion of a WISH Gift Card or Discount, are not transferable or exchangeable and cannot be taken as cash.
17. Referrers and Referred Friends consent to the Promoter using their name, likeness, image and/or voice in the event they are part of a "Successful Referral" (including photograph, film and/or recording of the same) in any media for an unlimited period without remuneration for the purpose of promoting this promotion (including any outcome), and promoting any products manufactured, distributed and/or supplied by the Promoter.

18. If this offer is interfered with in any way or is not capable of being conducted as reasonably anticipated due to any reason beyond the reasonable control of the Promoter, including but not limited to technical difficulties, unauthorised intervention or fraud, the Promoter reserves the right, in its sole discretion, to the fullest extent permitted by law (a) to disqualify any Referrer or Referred Friend; or (b) to modify, suspend, terminate or cancel the offer, as appropriate.
19. Nothing in these Terms and Conditions limits, excludes or modifies or purports to limit, exclude or modify the statutory consumer guarantees as provided under the Competition and Consumer Act, as well as any other implied warranties under the ASIC Act or similar consumer protection laws in the States and Territories of Australia ("Non-Excludable Guarantees"). Except for any liability that cannot by law be excluded, including the Non-Excludable Guarantees, the Promoter (including its respective officers, employees and agents) excludes all liability (including negligence), for any personal injury; or any loss or damage (including loss of opportunity); whether direct, indirect, special or consequential, arising in any way out of the offer.
20. Except for any liability that cannot by law be excluded, including the Non-Excludable Guarantees, the Promoter (including its respective officers, employees and agents) is not responsible for and excludes all liability (including negligence), for any personal injury; or any loss or damage (including loss of opportunity); whether direct, indirect, special or consequential, arising in any way out of: (a) any technical difficulties or equipment malfunction (whether or not under the Promoter's control); (b) any theft, unauthorised access or third party interference; (c) any claim or referral that is late, lost, altered, damaged or misdirected (whether or not after their receipt by the Promoter) due to any reason beyond the reasonable control of the Promoter; (d) any variation in WISH Gift Card or Discount value to that stated in these Terms and Conditions; (e) any tax liability incurred by a Referrer or Referred Friend; or (f) use of a WISH Gift Card or Discount.
21. The Promoter collects personal information ("**PI**") when provided in order to conduct the offer and may, for this purpose, disclose such PI to third parties, including but not limited to agents, contractors, service providers, prize suppliers and, as required, to Australian regulatory authorities. Participation is conditional on providing this PI. The Promoter will also use and handle PI as set out in its Privacy Policy, which can be viewed at <https://www.hrblock.com.au/privacy-policy>. In addition to any use that may be outlined in the Promoter's Privacy Policy, the Promoter may, for an indefinite period, unless otherwise advised, use the PI for promotional, marketing, publicity, research and profiling purposes, including sending electronic messages or telephoning the Referrer and Referred Friend. The Privacy Policy also contains information about how Referrers and Referred Friends may opt out, access, update or correct their PI, how Referrers and Referred Friends may complain about a breach of the Australian Privacy Principles or any other applicable law and how those complaints will be dealt with. All claims become

the property of the Promoter. The Promoter will not disclose Referrers' and Referred Friends' personal information to any entity outside of Australia.

22. The Promoter is H&R Block Limited of suite 1, 265-271 Pennant Hills Road, Thornleigh NSW 2120. ABN 89 064 268 800.