



Last Updated Date: January 14, 2021

**CANADIAN TAX FOUNDATION  
TAXFIND LICENSE AGREEMENT**

**1. IMPORTANT – READ CAREFULLY**

**1.1** This is a legally binding agreement between you and the Canadian Tax Foundation (“CTF”) for access to and use of: (i) that portion of the CTF website referred to as “TaxFind” (the “Website”) that provides access to CTF’s online searchable database of tax articles, journals, reports, highlights, papers, discussions, presentations, and other publications written for CTF’s conferences and publications, providing current and historical tax analyses and research (the “Publications”), including (a) the software code and functionality of the Website, and (b) the content made available on and through the Website, including the design, “look and feel”, layout, photographs, graphics, videos, text, data, files, documents, images or other materials (together with the Publications, the “Content”); and (ii) the user guide and other documentation relating to the Website (the “Documentation”) (the Website (including the software code, functionality and Content) and the Documentation, collectively, “TaxFind”). CTF licenses TaxFind subject to the terms and conditions of this Agreement. BY ACCESSING OR USING ANY PART OF TAXFIND, OR BY INDICATING YOUR ACCEPTANCE OF THIS AGREEMENT AS PROVIDED FOR THROUGH THE INITIAL LOGIN AND ACCESS PROCESS, ALL OF THE TERMS AND CONDITIONS CONTAINED IN THIS AGREEMENT BECOME LEGALLY BINDING ON YOU AS AN INDIVIDUAL AND, IF YOU ARE ACCEPTING THIS AGREEMENT ON BEHALF OF AN ORGANIZATION (DEFINED BELOW), ON THE ORGANIZATION THAT YOU REPRESENT.

**1.2** If you do not agree to the terms and conditions of this Agreement, you are not permitted to Use TaxFind and you are required to decline acceptance as provided for during the initial login and access process. TaxFind is only intended for use in Canada.

**1.3** By accepting this Agreement, you acknowledge the CTF Privacy Statement located on the CTF website (the “Privacy Statement”), which is at <https://www.ctf.ca/CTFWEB/EN/Pages/PrivacyPolicy.aspx>.

**1.4** **NOTE:** The terms and conditions of this Agreement were last updated, and are effective as of, the “Last Updated Date” indicated above. CTF may update this Agreement or the Privacy Statement at any time, without notification to you, and as such you should review this Agreement and the Privacy Statement from time to time by accessing such documents on the CTF website. Any Use of TaxFind that was licensed prior to the “Last Updated Date” is governed by prior terms and conditions, which may differ from those set out in this Agreement. Further, Use of TaxFind in the future may require you to agree to a version of this Agreement that has been amended or modified by CTF in its sole discretion.

**2. GENERAL**

**2.1** A legal contract is immediately formed upon your acceptance of this Agreement in the manner indicated in Section 1.1. The licensee who is bound by the terms and conditions of this Agreement (“**you**”, “**your**” or “**yours**”) is: (i) the individual accepting this Agreement, if the individual is licensing TaxFind for his or her own use as an individual (whether for personal, business, educational or other purposes) or sole proprietor (an “**Individual User**”); (ii) the corporation, institution, partnership, organization, or other entity for which TaxFind is being licensed (an “**Organization**”), on whose behalf the individual accepting this Agreement is acting, if applicable; or (iii) the individual accepting this Agreement, if the individual is an employee, partner, agent or other representative of an Organization (an “**Organizational User**”).

**2.2** If you are an Individual User or an Organization: (i) your name, or such other identifier as required by CTF, will be as set out in the Order Confirmation; (ii) you represent that the name submitted by you to CTF is your full and correct legal name; and (iii) you represent that any such other identifier submitted by you or to CTF accurately identifies you. If you are an Organization, you also represent that: (i) each Organizational User or Administrator submitted by you is an employee, partner, agent or other representative of your Organization; and (ii) that any name submitted by you in respect of an Organizational User or Administrator to CTF accurately identifies such Organizational User or Administrator.

**2.3** All Permitted Users must activate their TaxFind account in order to Use TaxFind (an “**Account**”). If you register for an Account (or, in the case of an Organizational User, an account has been registered for you by your Organization) you agree that TaxFind is providing you with one user identification reference, a username and a temporary password that you will use to complete the activation of your Account and create a unique password (together, the “**User Credentials**”).

**2.4** TaxFind is not sold, it is licensed to you under the terms and conditions of this Agreement. Copying, installing, sharing, accessing, using or otherwise dealing with TaxFind except as expressly permitted by this Agreement is unauthorized, constitutes a breach of this Agreement and is an infringement of the rights of CTF. In addition to CTF’s right to terminate this Agreement, you may be liable to CTF for, and CTF retains its full rights to seek, appropriate remedies at law and in equity in respect of any such unauthorized activity, and you may be subject to criminal prosecution in respect of same.

**2.5** CTF reserves the right to update, enhance, discontinue or otherwise change at any time any component of TaxFind, including any Content or any features or functionality.

**2.6** You acknowledge that TaxFind may communicate to CTF certain technical, non-personal information concerning the usage of TaxFind and you hereby consent to such communication.

### **3. RIGHT TO USE**

**3.1** Subject to payment of any applicable fees and compliance with the terms and conditions of this Agreement, during the Term, CTF hereby grants to you a non-transferable, non-exclusive, non-sublicensable right for Permitted Users to Use TaxFind (i) solely for the Purpose,

(ii) in respect of the Website, solely in object code format, and (iii) otherwise in accordance with the terms and conditions of this Agreement.

**3.2** Only Permitted Users may Use TaxFind. If you are an Organization, your Administrator must confirm with CTF any changes you wish to make to your Permitted Users and otherwise confirm your Permitted Users with CTF as may be required by CTF from time to time. For greater certainty, members of an Organization that are not Permitted Users are not authorized to Use TaxFind. Also, for greater certainty, nothing in this Agreement authorizes any third party, including any of your related individuals or affiliated organizations, or any of their personnel, to Use TaxFind in any manner or to any extent. Any such Use requires the prior written consent of CTF (which consent may be withheld by CTF in its sole and absolute discretion) and may be subject to additional fees.

**3.3** If CTF, in its sole discretion and without notice, considers that there is an immediate security or operational risk to the Website or any of its, your or third party systems, then CTF may immediately suspend your Use of TaxFind or any part thereof. The suspension of Use is not a breach of this Agreement. You acknowledge that the preservation of security, confidentiality and data is paramount. CTF has no liability to you for suspending TaxFind under this provision.

**3.4** You agree that any ideas, suggestions, concepts, processes or techniques which you provide to CTF related to TaxFind, CTF or its business (“**Feedback**”) are and will be TaxFind’s exclusive property without any compensation or other consideration payable to you by CTF. CTF may or may not, in its sole discretion, use or incorporate the Feedback in whatever form or derivative CTF may decide into TaxFind, its business or other products or services, or any future versions or derivatives of the foregoing. You hereby assign all rights on a worldwide basis in perpetuity to CTF in any Feedback and, as applicable, irrevocably waive in whole any moral rights therein, in favour of CTF.

**3.5** If you are an Organization: (i) you shall take appropriate action by agreement or otherwise with all Permitted Users to ensure that they comply with all of the terms and conditions of this Agreement, including all restrictions on using, accessing, copying, distributing and disassembling TaxFind set out in Section 3 and Section 4; and (ii) you shall be responsible for any breach of this Agreement by Permitted Users.

#### **4. RESTRICTIONS ON USE**

**4.1** You agree that you will not, nor permit any Permitted User to, directly or indirectly, in whole or in part: (i) copy TaxFind (except as expressly permitted under this Agreement); (ii) lease, rent, export or grant a sublicense to TaxFind, or any right granted under this Agreement, to any other Person; (iii) reverse engineer, decompile or disassemble the Website; (iv) use TaxFind except as authorized herein; (v) permit third parties (including any of your related individuals or affiliated organizations), other than Permitted Users, to Use TaxFind; (vi) Use TaxFind to provide any service bureau services; or (vii) Use TaxFind to conduct any competitive analysis of or with TaxFind.

**4.2** You may print or download and store on your electronic devices and storage mediums, a copy of the Publications for the Purpose, provided that: (i) you do not remove, obscure

or tamper with any copyright notices, owner or author attributions or similar markings associated with the Publications; (ii) you do not modify the Publications (except to make personal annotations for the Purpose); (iii) you do not create any derivative works or otherwise copy or reproduce any portion of the Publications in any manner in a separate publication, or otherwise engage in any activity, that constitutes a violation of the owner's copyright or the author's moral rights in the Publications; and (iii) for certainty, you do not provide or otherwise make available any such printed or downloaded copies of the Publications to any other Person who is not a Permitted User.

**4.3** You may not use TaxFind or any CTF systems or networks on or through which TaxFind is hosted and made available by CTF (the "**CTF Systems**"), in any manner that: (i) is prohibited by any law, regulation or CTF policy; (ii) will harm TaxFind or any CTF Systems or disrupt third parties' use or enjoyment of TaxFind or any CTF Systems, including (a) depositing any virus, Trojan or other harmful or invasive computer file or program on the CTF Systems or (b) any use that results in automated, constant and repeated requests for data (e.g. denial of service attack) or otherwise has a negative effect on CTF, TaxFind or any CTF Systems (including abnormal usage that overloads servers on the CTF Systems or causes portions of the CTF Systems to be blocked); (iii) accesses or uses any component of TaxFind or the CTF Systems other than in accordance with this Agreement; or (iv) attempts to penetrate any CTF firewall or other security measure (which action may also be reported to appropriate law enforcement agencies) (each of (i) through (iv), an "**Abuse**").

**4.4** You shall take all reasonable precautions to prevent any Person from Using TaxFind in any way that would constitute a breach or Abuse of this Agreement.

**4.5** You shall continually operate and not tamper with or take any steps to override or circumvent any password, license key or other mechanism that permits, monitors or limits copying, installation, or Use of TaxFind to the applicable scope in accordance with this Agreement. You will use your User Credentials to the extent, and only to the extent, necessary to access and use TaxFind in accordance with this Agreement. You agree and understand that you are responsible for maintaining the confidentiality of your User Credentials. As such, User Credentials must not be shared with, or otherwise provided to, any individual other than the applicable Permitted User for whom the applicable User Credentials were provided by CTF. In no event will CTF be liable for any unauthorized use or misuse of any User Credentials. In the event that your User Credentials (or, if you are an Organization, the User Credentials of any of your Permitted Users) are lost or stolen, you must immediately notify CTF of same. CTF reserves the right to change or disable User Credentials at any time.

## **5. OWNERSHIP AND COPYRIGHT**

**5.1** CTF and its suppliers are the owners of TaxFind, including for certainty all content provided by or through TaxFind, whether publicly posted or privately transmitted, including all intellectual property rights (including copyright, trade secret rights, trade-mark rights, and other intellectual property rights) relating thereto and all derivative works thereof. No title to TaxFind or such rights is transferred to you by this Agreement. Any rights not expressly granted under this Agreement are reserved by CTF. For greater certainty, "CANADIAN TAX FOUNDATION", "CTF", "TaxFind Online", and "TaxFind" are trade-marks owned by CTF.

## **6. FEES; TRANSACTION TERMS.**

**6.1** Your use of TaxFind is contingent upon your payment of the applicable fees set out in the invoice provided to you by CTF. Please note that fees and charges associated with TaxFind are set out in Canadian dollars.

**6.2** Payments may be processed on behalf of CTF by a third party payment processor using their secure site. Your payment information will be sent to the third party payment processor. Personal information that you submit during the payment process is subject to our Privacy Statement and that of our third party payment processor, as applicable. If you opt to use our third party payment processor, you are responsible for any processing fee charged by our third party payment processor, if applicable.

**6.3** CTF will invoice you annually prior to the commencement of the Subscription Term or Renewal Term, as applicable, for all fees due with respect to TaxFind. All fees are due when invoiced and are payable no later than 30 days from the date of invoice.

**6.4** All fees are exclusive of applicable federal, provincial and other governmental sales, goods and services, harmonized or other taxes, fees, or charges (“**Taxes**”). You are responsible for and agree to pay promptly all fees set out in an invoice, including applicable Taxes. You agree and accept responsibility for keeping all your contact information current, including address, payment information, telephone number and email address.

**6.5** CTF reserves the right to change the fees and charges associated with any Renewal Term for your Use of TaxFind, at any time and from time to time without any notice or any liability to you or any other person.

## **7. DISCLAIMERS**

**7.1** Your Use of TaxFind, including any third party content, is your sole responsibility and at your sole risk. TaxFind is provided on an “AS IS” and “AS AVAILABLE” basis and CTF expressly disclaims any representation, warranty or condition of any kind, whether express or implied, through statute or otherwise, including any implied representations, warranties or conditions of merchantable quality, fitness for a particular purpose, availability, accuracy, completeness, performance, security, title, non-infringement and those arising otherwise from a course of dealing or usage of trade. Without limiting the foregoing or anything else in this Section 7, CTF does not warrant that TaxFind will be secure or that TaxFind or the CTF Systems are free of viruses or other harmful components.

**7.2** IN NO EVENT WILL CTF BE LIABLE TO YOU FOR ANY LOST PROFITS, LOST OR DAMAGED DATA, DAMAGE TO COMPUTER SYSTEMS, OR ANY SPECIAL, INCIDENTAL, INDIRECT, CONSEQUENTIAL OR PUNITIVE DAMAGES OF ANY KIND, WHETHER BASED ON BREACH OF CONTRACT OR WARRANTY, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY OR OTHERWISE, EVEN IF CTF IS INFORMED OR OTHERWISE HAS KNOWLEDGE OF THE POSSIBILITY OF SUCH DAMAGES OR SUCH DAMAGES WERE REASONABLY FORESEEABLE.

**7.3** You expressly understand and agree that:

- (a) any Content downloaded or otherwise obtained through the use of TaxFind is done at your own discretion and risk and that you will be solely responsible for any damage to your computer system or loss of, or damage to, data that results from the download of any such Content; and
- (b) CTF IS NOT ENGAGED IN RENDERING ANY PROFESSIONAL ADVICE OR SERVICE. The Content contained in TaxFind represents the opinions of the individual authors and are not necessarily endorsed by CTF or its members. The Content is for informational purposes only and is not intended to be a substitute for professional advice, assessment and evaluation. You agree that you must evaluate, and bear all risks associated with, the use of any information, including any reliance on the timeliness, availability, accuracy, completeness, usefulness or appropriateness of the Content. Without limiting the foregoing, you are advised to:
  - (i) be aware that, if applicable, TaxFind links to the most current electronic version of the third-party electronic *Income Tax Act* and its regulations, Canada Revenue Agency Interpretation Bulletins, Information Circulars, and Advance Tax Rulings, rather than to those in force at the time the Content was written; and
  - (ii) consult a qualified professional before making any decision or taking any action that might affect your personal, business or financial well-being.

**7.4** CTF assumes no responsibility or obligation with respect to any advice given as a result of the use of TaxFind.

**7.5** For clarity, if at any point during the Term you are dissatisfied with TaxFind or any of its features, or if you no longer agree with this Agreement or the rules, policies, guidelines or practices applicable to TaxFind, your sole and exclusive remedy is to discontinue use of TaxFind.

## **8. LIMITATION OF REMEDIES; INDEMNITY**

**8.1** CTF MAXIMUM AGGREGATE LIABILITY FROM ALL CLAIMS UNDER OR RELATED TO THIS AGREEMENT IS LIMITED TO THE FEES PAID BY YOU TO CTF IN THE THREE (3) MONTHS IMMEDIATELY PRECEDING SUCH CLAIM. TO THE EXTENT ANY APPLICABLE LAW DOES NOT ALLOW THE EXCLUSION OR THE LIMITATION OF LIABILITY FOR DAMAGES, CTF LIABILITY WILL BE LIMITED TO THE FURTHEST EXTENT PERMITTED BY LAW. NOTWITHSTANDING THE FOREGOING OR ANYTHING ELSE HEREIN TO THE CONTRARY, CTF WILL NOT BE LIABLE TO YOU OR ANY THIRD PARTY ACTING ON YOUR BEHALF IN ANY WAY WITH RESPECT TO YOUR PROVISION OF AN INDIVIDUAL'S PERSONAL INFORMATION TO CTF.

**8.2** You agree to indemnify, defend and hold harmless CTF, and its subsidiaries, affiliates, co-branders, third-party advertisers, technology providers, service providers or other partners, and each of their respective officers, directors, agents, shareholders, employees and representatives (together, the “**Indemnified Parties**”), from and against any third party claim, demand, loss, damage, cost, or liability (including, reasonable legal fees) (collectively and individually, “**Claims**”) incurred by or made against the Indemnified Parties in connection with, arising out of or relating to: (a) your use, non-use or misuse of TaxFind; (b) your violation or alleged violation of this Agreement; or (c) your violation of any rights, including intellectual property rights, of a third party. CTF reserves the right, at your expense, to assume the exclusive defense and control of any matter for which you are required to indemnify CTF and you agree to cooperate with CTF’s defense of these Claims. You agree not to settle any claims without the prior written consent of CTF. CTF will use reasonable efforts to notify you of any Claim upon becoming aware of it.

## **9. TERM AND TERMINATION**

**9.1** Subject to Section 9.2, the term of this Agreement shall be as set out in the Order Confirmation, failing which the term shall be twelve (12) months from the date that you are initially granted access to TaxFind, unless otherwise agreed by the parties (the “**Subscription Term**”). Upon the expiration of the Subscription Term, the term of this Agreement shall be automatically renewed for successive twelve (12) month periods (each a “**Renewal Term**” and collectively with the Subscription Term, the “**Term**”) unless, at least thirty (30) days prior to the renewal date, either party gives the other party written notice of its intent not to renew.

**9.2** CTF may terminate this Agreement, and therefore the right granted under Section 3, without notice to you: (i) if you (or, if you are an Organization, any of your Permitted Users) fail to comply at any time with any of the terms and conditions of this Agreement (including in the event of an Abuse); (ii) if you fail to pay any amount due from you to CTF; or (iii) if you cease to carry on business, commit an act of bankruptcy, become insolvent, make an assignment or bulk sale of your assets, or propose a compromise or arrangement to your creditors, or any proceeding is taken with respect to a compromise or arrangement, or to have you declared bankrupt or wound up, or to have a receiver appointed with respect to any part of your assets. Any such termination by CTF shall be in addition, and without prejudice, to such rights and remedies as may otherwise be available to CTF under this Agreement, at law or in equity, including injunction and other equitable remedies.

**9.3** Upon termination of this Agreement, you shall immediately: (i) cease Using TaxFind; (ii) if you are an Individual User or an Organization, destroy all copies you have made (including, in the case of an Organization, any copies made by your Organizational Users) of any Content; and (iii) if you are an Individual User or an Organization, within five (5) days after receipt of notice from CTF of such termination, provide CTF with a written confirmation that you have complied with this Section. In the event of termination of this Agreement, there shall be no refund to you of any fees or charges prepaid to CTF. Notwithstanding the foregoing in part (ii) of this Section, you may continue to keep a stored copy of the Publications created by you pursuant to Section 4.2 prior to termination of this Agreement, strictly for the purpose of future reference as may be required in connection with any analysis, reports or opinions provided by you prior to termination of this Agreement to the extent such analysis, reports or opinions are based upon such

Publications and, for certainty, not in connection with any additional or further research, review, criticism, analysis, reports, opinions or Use. Also for certainty, nothing in this Section shall require CTF to provide you with access to, or a copy of, any Publications after termination of this Agreement.

**9.4** The provisions of Sections 1, 2.1, 2.4, 3.4, 4, 5, 6, 7, 8, 9.3, 9.4, 10, 11, 12, and 13 shall survive termination of this Agreement.

## **10. NO ASSIGNMENT**

**10.1** You shall not assign or transfer this Agreement or any of its rights or obligations hereunder (whether in connection with or as a result of any consolidation, arrangement, reorganization, amalgamation, acquisition, merger, sale, operation of law, or otherwise), in whole or in part, without the prior written consent of CTF (which consent may be withheld by CTF in its sole and absolute discretion).

## **11. CERTIFICATION AND AUDIT**

**11.1** Within ten (10) days of a request by CTF, a Certification Authority shall, after making due inquiry, certify in writing to CTF, as applicable: (i) that you are, and have continuously been, in full compliance with the terms and conditions of this Agreement, including all applicable restrictions and limitations on the Use of TaxFind; or (ii) the extent to which you are not, or have not been, in full compliance with the terms and conditions of this Agreement, including all applicable restrictions and limitations on the Use of TaxFind. You shall provide such supporting evidencing as CTF may reasonably request. “**Certification Authority**” means: (a) you, where you are an Individual User or an Organizational User; or (b) a managing partner, signing authority or other senior official of yours, where you are an Organization. For certainty, failure to provide the certification as required by this Section is a breach that entitles CTF to terminate this Agreement and to any other remedies that may be available to CTF at law or in equity.

**11.2** CTF may, upon ten (10) days prior written notice to you, electronically or otherwise reasonably inspect your records, systems and facilities in order to ensure compliance with this Agreement. You will provide full cooperation in connection with any such audit, including the provision of such additional documentation and information as CTF may reasonably request.

**11.3** If as a result of a certification pursuant to Section 11.1, or an audit pursuant to Section 11.2, it is determined that your Use of TaxFind is not, or has not been, in conformity with this Agreement, you shall promptly (a) obtain the applicable authorisation from CTF for the required number of Permitted Users and immediately pay the applicable fees in respect of same, and (b) promptly pay all reasonable costs and expenses incurred by CTF in respect of the certification or audit, as applicable. In addition, CTF shall be entitled to any other remedies available under this Agreement (including termination for breach), at law or in equity in respect of any such unauthorized installation or Use.

## **12. MISCELLANEOUS**

**12.1** Any waiver of any terms or conditions of this Agreement will be effective only if in writing and signed by the party granting such waiver. Such waiver shall be effective only in the



specific instance and for the specific purpose for which it has been given and shall not be deemed or constitute a waiver of any other provisions (whether or not similar) nor shall such waiver constitute a continuing waiver unless otherwise expressly provided. The failure of either party to exercise, and any delay in exercising, any of its rights hereunder, in whole or in part, shall not constitute or be deemed a waiver or forfeiture of such rights, neither in the specific instance nor on a continuing basis. No single or partial exercise of any such right shall preclude any other or further exercise of such right or the exercise of any other right.

**12.2** If for any reason a court of competent jurisdiction finds any terms or conditions of this Agreement, or portion thereof, to be unenforceable, the remainder of this Agreement will continue in full force and effect.

**12.3** This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof, and supersedes and replaces all prior or contemporaneous understandings or agreements, written or oral, regarding such subject matter and there are no representations, warranties, conditions or other agreements between the parties in connection with the subject matter hereof except as specifically set forth herein. In the event of any inconsistency or conflict between this TaxFind License Agreement and the Order Confirmation, the order of priority for such documents, from highest to lowest, shall, unless otherwise expressly stated in writing in the Order Confirmation, be: (i) the Order Confirmation, and (ii) this TaxFind License Agreement.

**12.4** This Agreement shall be governed by the laws of the Province of Ontario, Canada and the federal laws of Canada applicable therein and the parties hereto irrevocably submit to the non-exclusive jurisdiction of the Ontario courts in the City of Toronto, without giving effect to the conflicts of laws principles thereof. The parties expressly disclaim the application of the *United Nations Convention for the International Sale of Goods*.

**12.5** The division of this Agreement into sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. References herein to Sections are to sections of this Agreement.

**12.6** Where the word “include”, “includes” or “including” is used in this Agreement, it means “include”, “includes” or “including”, in each case, “without limitation”.

**12.7** The parties have expressly requested and required that this Agreement and all other related documents be drawn up in the English language. Les parties conviennent et exigent expressement que ces conditions d'utilisation et tous les documents qui s'y rapportent soient rédigés en anglais.

## **13. DEFINITIONS**

**13.1** When used in this Agreement, unless otherwise provided, each of the following terms has the meaning given to such term below, and grammatical variations of such terms have corresponding meanings.

- (a) “**Account**” has the meaning set out in Section 2.3.

- (b) “**Administrator**” means an individual acting on behalf of an Organization for the administration of such Organization’s Organizational User Accounts. For example, an administrator can request additional Organizational Users be added, change account permissions, etc.
- (c) “**Agreement**” means this TaxFind License Agreement and the Order Confirmation.
- (d) “**Abuse**” has the meaning set out in Section 4.2.
- (e) “**Certification Authority**” has the meaning set out in Section 11.1.
- (f) “**Claims**” has the meaning set out in Section 8.2.
- (g) “**Content**” has the meaning set out in Section 1.1.
- (h) “**CTF**” has the meaning set out in Section 1.1.
- (i) “**CTF Systems**” has the meaning set out in Section 4.2.
- (j) “**Documentation**” has the meaning set out in Section 1.1.
- (k) “**Feedback**” has the meaning set out in Section 3.4.
- (l) “**Indemnified Parties**” has the meaning set out in Section 8.2.
- (m) “**Individual User**” has the meaning set out in Section 2.1.
- (n) “**Order Confirmation**” means, collectively: (i) the invoice issued by CTF to you in respect of your licensing of TaxFind; and (ii) the email, quotation or other communication provided by CTF to you, setting out certain particulars in respect of the licensing of TaxFind to you; which will include (a) the fees payable to CTF, (b) the number and names or other identifiers of Permitted Users that can Use TaxFind , and (c) any additional restrictions on the use of TaxFind . Notwithstanding the forgoing, invoices are not issued to Organizational Users, and where you are an Organizational User, all references to an Order Confirmation refer to the Order Confirmations issued to you and your Organization.
- (o) “**Organization**” has the meaning set out in Section 2.1.
- (p) “**Organizational User**” has the meaning set out in Section 2.1.
- (q) “**Permitted User**” means: (a) if you are an Individual User, you; (b) if you are an Organization, (i) the employees, partners, agents or other representatives of your Organization (i.e. an Organizational User) whom have been identified as a permitted user by an Administrator to CTF by name, up to the maximum number of Permitted Users set out in the Order Confirmation.

- (r) **“Person”** includes an individual, corporation, partnership, joint venture, trust, unincorporated organization, the Crown or any agency or instrumentality thereof or any other judicial entity recognized by law.
- (s) **“Purpose”** means the purpose of research, review, or criticism and in connection with analyses, reports, or opinions that you or your Organization prepare, in each case for your or your Organization’s, as applicable, internal business purposes.
- (t) **“Privacy Statement”** has the meaning set out in Section 1.3.
- (u) **“Renewal Term”** has the meaning set out in Section 9.1.
- (v) **“Subscription Term”** has the meaning set out in Section 9.1.
- (w) **“Term”** has the meaning set out in Section 9.1.
- (x) **“TaxFind ”** has the meaning set out in Section 1.1.
- (y) **“Use”, “Used” or “Using”** means: (i) in the case of the Website, to access, initiate, execute, run, display, view or operate; and (iii) in the case of Documentation and Content, to review, print or electronically store.
- (z) **“User Credentials”** has the meaning set out in Section 2.3.
- (aa) **“you”, “your” and “your”** have the meaning set out in Section 2.1.
- (bb) **“Website”** has the meaning set out in Section 1.1.