
TERMS AND CONDITIONS

By Using Our Site You Accept These Terms and Conditions

Please read these Terms and Conditions carefully and ensure that you understand them before using Our Site. These Terms and Conditions, together with any other documents referred to herein, set out the terms of use governing your use of this website, www.atbalsts.co.uk ("Our Site"). It is recommended that you print a copy of these Terms and Conditions for your future reference.

These Terms and Conditions were last updated on 31 October 2022.

Your agreement to comply with these Terms and Conditions is indicated by your use of Our Site. If you do not agree to these Terms and Conditions, you must stop using Our Site immediately.

The following documents also apply to your use of Our Site:

- Our Privacy Policy, available at https://www.atbalsts.co.uk/files/ugd/ffb9d2_07c634bb601541439df49b38fcd5ce5.pdf . This is also referred to below in Part 14.
- Our Cookie Policy, available at https://www.atbalsts.co.uk/files/ugd/ffb9d2_8b218db592b94d548046647e20b46155.pdf

1. Definitions and Interpretation

1. In these Terms and Conditions, unless the context otherwise requires, the following expressions have the following meanings:

“Content” means any and all text, images, audio, video, scripts, code, software, databases, and any other form of information capable of being stored on a computer that appears on, or forms part of, Our Site; and

“We/Us/Our” means Atbalsts UK LLP.

2. Information About Us

1. Our Site is operated by Atbalsts UK LLP. We are a limited liability partnership registered in Scotland under company number SO305074. Our registered address is 272 Bath Street, Glasgow, Scotland, G2 4JR.
2. Our VAT number is 347512989.
3. We are a member of Chartered Institute of Taxation (CIOT).

3. How to Contact Us

To contact Us, please email Us at info@atbalsts.co.uk or telephone Us on 01622 910102.

4. Access to Our Site

1. Access to Our Site is free of charge.
2. It is your responsibility to make the arrangements necessary in order to access Our Site.
3. Access to Our Site is provided on an “as is” and on an “as available” basis.

We may suspend or discontinue Our Site (or any part of it) at any time. We do not guarantee that Our Site will always be available or that access to it will be uninterrupted.

5. **Changes to Our Site**

We may alter and update Our Site (or any part of it) at any time.

6. **Changes to these Terms and Conditions**

1. We may alter these Terms and Conditions at any time. If We do so, details of the changes will be highlighted at the top of this page. As explained above, your use of Our Site constitutes your acceptance of these Terms and Conditions. Consequently, any changes made to these Terms and Conditions will apply to your use of Our Site the first time you use it after the changes have been implemented. You are therefore advised to check this page every time you use Our Site.
2. If any part of the current version of these Terms and Conditions conflicts with any previous version(s), the current version shall prevail unless We explicitly state otherwise.

7. **International Users**

Our Site is intended for users in the United Kingdom only. We do not warrant or represent that Our Site or its Content are available in other locations or are suitable for use in other locations.

8. **How You May Use Our Site and Content (Intellectual Property Rights)**

1. All Content included on Our Site and the copyright and other intellectual property rights in that Content belongs to or has been licensed by Us, unless specifically labelled otherwise. All Content is protected by applicable United Kingdom and international intellectual property laws and treaties.
2. You may access, view, and use Our Site in a web browser (including any web browsing capability built into other types of software or app) and you may download Our Site (or any part of it) for caching (this usually occurs automatically).
3. You may print one copy and download extracts of any page(s) from Our Site for personal use only.
4. You may not modify the printed copies or downloaded extracts in any way. Images, video, audio, or any other Content downloaded from Our Site must not be used separately from accompanying text.
5. Our status as the owner and author of the Content on Our Site (or that of identified licensors, as applicable) must always be acknowledged.
6. You may not use any Content saved or downloaded from Our Site for commercial purposes without first obtaining a licence from Us (or our licensors, as applicable). This does not prevent the normal access, viewing, and use of Our Site for general information purposes by business users or consumers.

9. **Links to Other Sites**

1. Links to other websites may be included on Our Site. Unless expressly stated, these sites are not under Our control. We accept no responsibility or liability

for the content of third-party websites.

2. The inclusion of a link to another website on Our Site is for information purposes only and does not imply any endorsement of that website or of its owners, operators, or any other parties involved with it.

10. **Disclaimers**

1. Nothing on Our Site constitutes professional advice on which you should rely. It is provided for general information purposes only.
2. We make reasonable efforts to ensure that the Content on Our Site is complete, accurate, and up to date, but We make no warranties, representations, or guarantees (express or implied) that this will always be the case.
3. If you are a business user, We exclude all implied representations, warranties, conditions, and other terms that may apply to Our Site and Content.

11. **Our Liability**

1. Nothing in these Terms and Conditions excludes or restricts Our liability for fraud or fraudulent misrepresentation, for death or personal injury resulting from negligence, or for any other forms of liability which cannot be lawfully excluded or restricted.
2. If you are a business user (i.e. you are using Our Site in the course of business or for commercial purposes), to the fullest extent permissible by law, We accept no liability for any loss or damage, whether foreseeable or otherwise, in contract, tort (including negligence), for breach of statutory duty, or otherwise, arising out of or in connection with the use of (or inability to use) Our Site or the use of or reliance upon any Content included on Our Site.
3. If you are a business user, We accept no liability for loss of profit, sales, business, or revenue; loss of business opportunity, goodwill, or reputation; loss of anticipated savings; business interruption; or for any indirect or consequential loss or damage.

12. **Viruses, Malware, and Security**

1. We exercise reasonable skill and care to ensure that Our Site is secure and free from viruses and malware; however, We do not guarantee that this is the case.
2. You are responsible for protecting your hardware, software, data, and other material from viruses, malware, and other internet security risks.
3. You must not deliberately introduce viruses or other malware, or any other material which is malicious or technologically harmful either to or via Our Site.
4. You must not attempt to gain unauthorised access to any part of Our Site, the server on which Our Site is stored, or any other server, computer, or database connected to Our Site.
5. You must not attack Our Site by means of a denial of service attack, a distributed denial of service attack, or by any other means.

13. **Acceptable Usage of Our Site**

1. You may only use Our Site in a lawful manner:

- a) You must ensure that you comply fully with any and all local, national, or international laws and regulations that apply;
 - b) You must not use Our site in any way, or for any purpose, that is unlawful or fraudulent; and
 - c) You must not use Our Site to knowingly send, upload, or in any other way transmit data that contains any form of virus or other malware or any other code designed to adversely affect computer hardware, software, or data of any kind.
2. If you fail to comply with the provisions of this Part 13, you will be in breach of these Terms and Conditions. We may take one or more of the following actions in response:
- a) Suspend or terminate your right to use Our Site;
 - b) Issue you with a written warning;
 - c) Take legal proceedings against you for reimbursement of any and all relevant costs on an indemnity basis resulting from your breach;
 - d) Take further legal action against you, as appropriate;
 - e) Disclose such information to law enforcement authorities as required or as We deem reasonably necessary; and/or
 - f) Any other actions which We deem reasonably appropriate (and lawful).
3. We hereby exclude any and all liability arising out of any actions that We may take (including, but not limited to those set out above in Part 14.2) in response to your breach.

14. **How We Use Your Personal Information**

We will only use your personal information as set out in Our Privacy Policy, available from https://www.atbalsts.co.uk/_files/ugd/ffb9d2_07c634bb601541439df49b38fcd5ce5.pdf and Our Cookie Policy, available from https://www.atbalsts.co.uk/_files/ugd/ffb9d2_8b218db592b94d548046647e20b46155.pdf

15. **Law and Jurisdiction**

1. These Terms and Conditions, and the relationship between you and Us (whether contractual or otherwise) shall be governed by, and construed in accordance with, English law.
2. If you are a consumer, any dispute, controversy, proceedings, or claim between you and Us relating to these Terms and Conditions or to the relationship between you and Us (whether contractual or otherwise) shall be subject to the jurisdiction of the courts of England, Wales, Scotland, or Northern Ireland, as determined by your residency.
3. If you are a business user, any dispute, controversy, proceedings, or claim between you and Us relating to these Terms and Conditions or to the relationship between you and Us (whether contractual or otherwise) shall be subject to the exclusive jurisdiction of the courts of England and Wales.