

123 TAX TEAM

Run by contractors for contractors

END USER LICENSE AGREEMENT (EULA) & SOFTWARE LICENSE TERMS

For 123 Sheets MTD Software (via Reseller 123 Tax Team)

Effective Date: Date of Purchase and date when 123 Sheets receives the Subscription Fees in cleared funds.

CRITICAL BILLING NOTICE

Please note that all software products and services are paid for directly on the 123 Sheets Website and not on the 123 Tax Team Website.

Please read this End User License Agreement ("Agreement" or "Terms") carefully before purchasing, activating, or using the 123 Sheets software via 123 Tax Team.

By purchasing the 123 Sheets software via an introduction from 123 Tax Team, you ("Licensee," "User," or "you") agree to be bound by these terms with 123 Tax Team ("Reseller," "we," "us," or "our"), as an authorised reseller of 123 Sheets Ltd ("Licensor", "Software Developer", "Developer"). The Software Developer, 123 Sheets Ltd, remains the owner and ultimate licensor of the underlying software intellectual property. If you do not agree to these terms, you must not access or use the software.

"Support" and "Services" means all support and or services provided by the Reseller, including information sharing through any media, MTD iPaper, email and telephone support, and introduction to 123 Sheets Software. You are granted the right to use 123 Sheets Software and the Support and Services, subject to the terms of this agreement.

1. PARTIES & CONTRACTUAL STRUCTURE

1.1 The Parties

Licensor (Developer): 123 Sheets UK Ltd (company number 12952264), whose registered office is at 124 City Road, London, England, EC1V 2NX ("123 Sheets" or "We/Us").

Reseller: 123 Tax Team, run by Stella Hamilton trading as "123 Tax Team" ("Reseller," "we," "us," or "our"), an independent, authorised reseller of the MTD (Making Tax Digital) bridging software and applications developed by 123 Sheets Ltd.

End User / Licensee: [Insert Full Name / Company Name of End User] ("You" or "Licensee").

1.2 The Contractual Relationship

Your commercial and billing contract is with 123 Sheets, and your technical right to use the software is subject to the Developer's underlying functionality, uptime, and HMRC recognition. However, your telephone and email support contract is with 123 Tax Team for bundle purchases, and your access code entitles you to various advertised 123 Tax Team Promotions.

All fees are billed in advance by 123 Sheets in accordance with the pricing schedule selected at checkout on the 123 Sheets Website. You must use the Access code from 123 Tax Team to receive telephone or email support and any promotional discounts from 123 Tax Team.

2. BACKGROUND AND SCOPE

This License Agreement governs your use of the 123 Sheets MTD bridging software and related services (the "Software" and "Services"), including any associated spreadsheets, online portal access, documentation, updates, and or tools for Making Tax Digital (MTD) VAT and/or Income Tax Self Assessment (ITSA) submissions to HMRC.

Bookkeeping Software must be purchased separately or as part of a bundle, and cannot be used free of charge. By purchasing 123 Sheets Software, you, the Licensee, are authorised to receive services from 123 Tax Team; such as telephone and email support in accordance with these terms and conditions ('Terms'). You have purchased a subscription/license through the authorised reseller 123 Tax Team.

This agreement incorporates by reference the full 123 Sheets Terms of Service available at <https://123sheets.com/terms.html> (as updated from time to time). In the event of any conflict between this document and the 123 Sheets Terms, the 123 Sheets Terms shall prevail, except where this document provides additional reseller-specific clarifications and promotions.

3. PURCHASING DIRECTIONS

In order to purchase 123 Sheets software via 123 Tax Team, first email 123 Tax Team to receive your access code. You will use this code to receive permission to receive support and services from 123 Tax Team and upon purchase with 123 Sheets will entitle the licensee to any advertised discount on 123 Sheets Software, subject to the terms of the discount as advertised on any given sales promotion.

4. SUPPORT

The Reseller aims to provide telephone support five days a week during published business opening hours except on Bank Holidays in England and Wales. Support may occasionally be unavailable due to circumstances beyond the Reseller's control. The Reseller may change the support arrangements (including introducing Professional Services charges) by notifying you through the software or by email, with as much advance notice as reasonably possible for extensive support services if required.

Telephone support is available via 123 Tax Team (where purchased as part of a bundle). 123 Sheets primarily provides email support for non-bundle purchases. The Reseller does not provide support for your hardware, third-party software, or other equipment.

5. GRANT OF LICENSE

Subject to your payment of the applicable Subscription Fees to 123 Sheets (or as directed) and your ongoing compliance with this Agreement and the 123 Sheets Terms, 123 Sheets grants you a limited, non-exclusive, non-transferable, non-sublicensable license to use the Software and Services during the Subscription Period (typically 12 months from the Effective Date, as purchased, unless otherwise advertised) solely for your internal business purposes and MTD compliance filings with HMRC. For individual sole traders, landlords, or small businesses: Use is personal to you and your Authorised Users (e.g., your accountant if permitted).

6. RESTRICTIONS AND OBLIGATIONS

You shall not (and shall not permit others to):

- Copy, modify, reverse engineer, decompile, or create derivative works of the Software (except as expressly permitted by law or the 123 Sheets Terms).
- Use the Software for any purpose other than legitimate MTD filings to HMRC.
- Share your account credentials or exceed the number of User Subscriptions purchased. Introduce viruses or attempt to circumvent security.
- Resell, rent, lease, or provide the Software as a service to third parties (except as permitted for authorised Tax Agents under the 123 Sheets Terms).
- Use the Software outside the UK or for non-UK tax obligations unless expressly authorised.

You must maintain accurate account information and comply with all HMRC requirements. You are responsible for the accuracy of data submitted via the Software.

7. INTELLECTUAL PROPERTY

All rights, title, and interest in the Software, Services, Documentation, and any related intellectual property remain exclusively with 123 Sheets and or 123 Tax Team, where applicable. This Agreement does not transfer any ownership rights. You grant 123 Sheets and 123 Tax Team a limited license to use your submitted data as necessary to provide the Services and as set out in their Terms and Data Privacy Policy.

8. SUBSCRIPTION, PAYMENT, AND RENEWAL

Fees are paid directly to 123 Sheets. Pricing and bundles are as agreed with 123 Tax Team (see their pricing guide). The Subscription Period commences upon receipt of cleared funds. Auto-renewal or renewal terms are governed by the purchase agreement with 123 Tax Team and the 123 Sheets Terms. Failure to renew may result in account suspension or deletion (including data) after specified periods. All fees are non-refundable except as expressly provided in the 123 Sheets Terms.

9. WARRANTIES AND DISCLAIMERS

123 Sheets and 123 Tax Team provide the Services with reasonable skill and care and substantially in accordance with the Documentation. No other warranties: The Software is provided "as is." 123 Sheets does not warrant uninterrupted error-free operation, perfect HMRC compatibility in all scenarios, or suitability for your specific needs beyond MTD bridging.

You acknowledge that tax compliance is ultimately your responsibility. Neither 123 Sheets nor 123 Tax Team provides regulated tax advice.

10. LIABILITY

To the maximum extent permitted by law: Neither 123 Sheets nor 123 Tax Team shall be liable for indirect, consequential, or punitive losses, loss of profits, data, or goodwill. Total aggregate liability is limited to the Subscription Fees paid in the 12 months preceding the claim.

Nothing limits liability for death/personal injury, fraud, or other non-excludable liabilities.

11. TERMINATION

The license terminates automatically at the end of the Subscription Period unless renewed. 123 Sheets or 123 Tax Team may terminate immediately for material breach (e.g., non-payment, misuse, or breach of restrictions). Upon termination, you must cease all use of the Software and delete any local copies as required. Upon termination of the license, all support via email and telephone is also terminated.

12. DATA PROTECTION AND SECURITY

123 Sheets maintains ISO 27001, Cyber Essentials Plus, and other security standards. Data handling is governed by their Data Privacy Policy. You consent to data processing as described therein for MTD filing purposes.

Data Protection and GDPR

Both parties agree to comply with their respective obligations under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. Processor Status: 123 Tax Team and the Developer act as Data Processors regarding the financial and client tax data uploaded into the system. You act as the Data Controller.

13. PRIVACY POLICY

Our collection and use of personal data in connection with your purchase and account management are governed by the [123 Tax Team Privacy Policy].

14. GENERAL PROVISIONS

This Agreement, together with the 123 Sheets Terms of Service and Privacy Policy, constitutes the entire agreement.

14.1 Severance

If any provision of this agreement is held by a court or competent authority to be illegal, invalid, or unenforceable, that provision shall be severed from the agreement. The remaining provisions shall continue in full force and effect. Variations must be in writing. 123 Tax Team acts as an authorised reseller and is not a party to the license grant itself, but benefits from all relevant protections.

14.2 Waiver

No failure or delay by either party in exercising any right, power, or remedy under this agreement shall operate as a waiver of that right. Any waiver must be given in writing and signed by the party granting the waiver.

14.3 Entirety

This agreement constitutes the entire agreement between the parties and supersedes all prior communications, representations, or agreements, except for those listed under the Terms of the 123 Sheets Website, (<https://123sheets.com/terms.html>).

14.4 Assignment

You may not assign, transfer, or sublicense this agreement without the Provider's prior written consent. The Provider may assign the agreement without your consent.

14.5 Third Party Rights

A person who is not a party to this agreement has no right to enforce any of its terms.

14.6 Notices

Notices sent by email shall be deemed received on the first business day following transmission.

14.7 Consequential Loss

In no event shall we the Licensor or Reseller be liable for loss of profits, loss of business, loss of data, or any indirect or consequential economic loss.

14.8 Document Evolution

123 Tax Team and 123 Sheets reserves the right to update its Terms and Conditions from time to time. These Terms are applicable from April 2026, the last update was in May 2026 and come into effect from date of purchase and cleared funds with 123 Sheets as mentioned above.

15. FORCE MAJEURE

Neither the Licensor nor the Reseller shall be liable for any failure to perform their obligations (except payment obligations) caused by events beyond their reasonable control, including acts of God, war, strikes, fire, flood, or other natural disasters.

16. HMRC COMPLIANCE AND ACCURACY DISCLAIMER

No Tax Advice

Neither 123 Tax Team nor 123 Sheets Ltd acts as your accountant, financial advisor, or legal counsel. The software is a tool to facilitate filing data with HMRC; it does not audit or verify the legal correctness of your tax positions.

HMRC Gateway

You are entirely responsible for setting up, maintaining, and linking your own HMRC Government Gateway credentials.

No Liability for Penalties

Under no circumstances shall 123 Tax Team or 123 Sheets Ltd be liable for any HMRC fines, interest charges, points, or late submission penalties resulting from incorrect data entry, user errors, missing filing deadlines, or HMRC system outages.

17. GOVERNING LAW AND JURISDICTION

This Agreement and the incorporated 123 Sheets Terms are governed by the laws of England and Wales. Disputes shall be subject to the exclusive jurisdiction of the English courts.

18. ACCEPTANCE CONFIRMATION

By completing your purchase with 123 Sheets via 123 Tax Team, you explicitly confirm that:

1. You have the authority to bind the individual or corporate entity named on the account.
2. You accept the terms of this License Agreement in full.
3. You authorise 123 Tax Team to communicate with 123 Sheets Ltd to provision and maintain your MTD software license and to provide support.

By proceeding with the purchase and use of the Software, you confirm that you have read, understood, and agree to this License Agreement and the full 123 Sheets Terms & Conditions as listed on the 123 Sheets Website under their Terms and Conditions: <https://123sheets.com/terms.html>

DISCLAIMER

The content on this website is provided for general information and guidance purposes only regarding Making Tax Digital (MTD) and related tax matters. It does not constitute formal tax or professional advice. 123 Tax Team accept no liability for any loss or damage arising from the use of this website or reliance on the information provided. For professional and personalised advice, please speak to a qualified accountant or tax professional. 123 Tax Team does not provide regulated tax advice.

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