



# Fair Use Policy

---

## Downloading and printing

Users of this website are welcome to read on-line, download and print out as much of any article, blog or the dictionary as you wish.

You are welcome to take as many copies of articles, blogs or the dictionary as you wish. You may send as many copies as you like to anyone you wish, in paper or electronic form.

The only conditions for such use are that:

- the header and footer on each page identifying the source are retained, and
- the material is provided free and not sold.

For the latter condition, website material is provided free when given to a paying client, provided that no additional charge is made to the client for the material.

## Quotation

Users of articles, blogs or the dictionary may quote freely, including cutting and pasting material into other documents. Users may use the original artwork.

The only condition for this use is that the source is attributed in every case.

For this purpose, the following attribution is sufficient: "Taken from Tax Training Ltd website at [www.taxtrainingltd.co.uk](http://www.taxtrainingltd.co.uk)."

## Not fair use

The following are not regarded as fair use:

- selling any website material, or any part of it
- re-publishing material as though it were the work of another person
- reproducing any contents without identifying the source
- amending the contents without identifying the amendment to anyone to whom the material is sent
- putting material or any part of it on another website (other than as quotations)
- quoting from the material without identifying the source.

## Legal rights

The copyright in all website material remains with Robert Leach. He asserts his moral rights to be identified as the author.

These fair use provisions are not to be read as assigning any intellectual property rights to anyone, nor in granting publishing rights to anyone. These free use provisions may be withdrawn at any time as indicated on the website.