



Ad Standards Community Panel
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AdStandards.com.au

Advertising Standards Bureau Limited
ACN 084 452 666

Case Report

1	Case Number	0358/18
2	Advertiser	H & R Block Tax Consultants
3	Product	Finance/Investment
4	Type of Advertisement / media	TV - Free to air
5	Date of Determination	08/08/2018
6	DETERMINATION	Dismissed

ISSUES RAISED

- 2.4 - Sex/sexuality/nudity S/S/N - general
- 2.4 - Sex/sexuality/nudity S/S/N - nudity

DESCRIPTION OF THE ADVERTISEMENT

This television advertisement features a woman and man sitting down while the man discusses the woman's tax situation. A large gold statue of a naked man appears between them. The statue's genitals have been blurred out. The man talks about the statue being a depreciating asset. As he finishes, the statue starts producing water from the blurred out area and it is apparent that it is a fountain.

THE COMPLAINT

A sample of comments which the complainant/s made regarding this advertisement included the following:

I feel a naked statue urinating is very inappropriate and unnecessary.

-I am greatly offended of the full size statue of a naked man even though his private parts are fussed out.

-Children and Our grand children are watching at that time of night!

-The sound of water running, with the innuendo of the statue taking a leak!

-It has nothing to do with tax and numbers!



Just creepy!!

THE ADVERTISER'S RESPONSE

Comments which the advertiser made in response to the complainant/s regarding this advertisement include the following:

Description of advertisement

The H&R Block television advertisement in question features an H&R Block accountant discussing the complexity of his Client's tax situation. The hyperbolic story dramatises the accountant's expertise by highlighting his ability to assist her in claiming a ridiculous depreciating asset - a garish statue. The ad uses humour to demonstrate it doesn't matter how complex a client's tax situation or their poor taste in art. H&R Block are tax experts who are solely focussed upon finding clients the best tax outcomes. It is imperative to the story that the asset be as hyperbolic and ridiculous as possible to dramatisise the accountant's expertise and sole focus.

At no point are body parts of the statue (an inanimate object) featured. The use of the statue is within the realms of what is featured in many general viewing comedic movies. In fact it is deliberately stereotypical. Whilst the ad is not designed to appeal to children, similar scenes have been featured in many children's movies and TV programs such as "Spongebob", "Mrs Doubtfire", "Big Daddy", "Little Rascals" and "My Big Fat Greek Wedding"; it is therefore not expected to cause offence to any audiences young or old.

This advertisement has run during 2017 and 2018.

Please find attached the CAD approval that shows this advertisement falls under W classification – it can be played at any time, except during or adjacent to P or C programs. The time of the complaint is 6:50pm, and according to the spot list does not conflict with any P or C programs.

2.1 - Discrimination or vilification

The ad does not discriminate or vilify any characters, nor does it refer to anyone outside of the ad in this way. The tax accountant speaks only to Sally's depreciating assets and what he's been able to achieve for her tax return.

2.2 - Exploitative or degrading

Sally and her tax accountant are not shown to be exploiting or degrading anyone at any given time during the spot. The accountant's expression in relation to the statue is to indicate in his opinion it's not worth what she may have paid for it - however he will still ensure she receives the maximum return she's entitled to.

2.3 – Violence



The characters do not engage in any violent activity in the ad, verbal or physical.

2.4 - Sex, sexuality and nudity

Sally's character is portrayed as a wealthy woman from Five Dock in Sydney's inner west, an investment property owner with an apartment rich with depreciating assets (such as art and gold fountain statue). There are no intended sexual connotations to the statue, it is an inanimate object of art. The statue's design is true to that of the renaissance period, the private parts have been fuzzed out so as not to offend anyone with any direct nudity. The fountain begins to flow from the private area near the end of the spot to help create comedic relief and dramatise that no matter how ridiculous your asset depreciation claim is H&R Block will ensure you receive what you're entitled to.

2.5 – Language

The complaint states the script does not make sense. Please see above for an explanation of the idea and how it works. The dialogue is mostly focussed upon describing Sally's complex tax situation and in particular her tax-deductible depreciating assets (eg. the statue) – script attached for reference. “Fascinated by numbers” is H&R Block’s campaign line, which refers to H&R Block's tax accountants being interested and invested in maximising your claim down to the final numbers. The ad uses no offensive language.

2.6 - Health and Safety

The TVC does not picture any instances where the characters are unsafe or at any health risk.

2.7 - Distinguishable as advertising

We believe the ad is distinguishable as advertising. It forms part of campaign that has been running through the line for the past 12 - 18 months. The look & feel of the set design and brand colours used ensure the film is distinguishable as H&R Block advertising. The accountant also wears a H&R Block branded name tag throughout the ad. The dialogue also references H&R Block throughout the film and finishes on an end frame containing the brand logo, and contact details.

THE DETERMINATION

The Ad Standards Community Panel (the “Panel”) considered whether this advertisement breaches Section 2 of the AANA Code of Ethics (the “Code”).

The Panel noted the complainants’ concern that the advertisement features inappropriate nudity and the suggestion of urination.

The Panel viewed the advertisement and noted the advertiser’s response.



The Panel then considered whether the advertisement was in breach of Section 2.4 of the Code. Section 2.4 of the Code states: “Advertising or Marketing Communications shall treat sex, sexuality and nudity with sensitivity to the relevant audience”.

The Panel noted that this television advertisement features a woman and man sitting down while the man discusses the woman's tax situation. A large gold statue of a naked man appears between them. The statue's genitals have been blurred out. The man talks about the statue being a depreciating asset. As he finishes, it becomes clear that the statue is a fountain as it starts spouting water which simulates the fountain urinating.

The Panel considered that the complainant’s concern that the advertisement features nudity, and a scene showing implied urination.

The Panel noted that the advertisement received a ‘W’ rating from Free TV and is able to be broadcast at any time of day excluding children’s programs.

The Panel considered that the fountain featured in the advertisement is a kitsch gold-plated replica of well-known renaissance statue “David”, and considered that most members of the public would recognise the artwork. The Panel noted that the genitals of the fountain are blurred out.

The Panel considered the implication of the fountain urinating. The Panel considered that this is a humorous link to a kitsch decoration which would be a depreciating asset, an asset that declines in value over time. The Panel noted the advertiser’s response that similar scenes have been used in children’s and adults programs including “Mrs. Doubtfire”, “Little Rascals” and “Spongebob”.

The Panel noted that some members of the community may be uncomfortable with the representation of nudity in the advertisement, however considered that the level of nudity was mild and was not inappropriate for a broad audience which may include children. The Panel considered that the suggestion of a statue urinating is actually a fountain and is not in breach of any provision of the Code.

The Panel considered that the advertisement did treat the issue of sex, sexuality and nudity with sensitivity to the relevant broad audience and did not breach Section 2.4 of the Code.

Finding that the advertisement did not breach the Code on other grounds, the Panel dismissed the complaints.

