

ZAMBIA REVENUE AUTHORITY
TERMS AND CONDITIONS FOR WEB PORTAL USE

1. DISCLAIMER NOTICE

The information provided by the ZAMBIA REVENUE AUTHORITY (ZRA) on the ZRA web portal (hereinafter referred to as the 'Web Portal') relating to products and services (or third party information, products and services) is provided 'as is' without any representation or endorsement made and without warranty of any kind whether express or implied, including but not limited to the implied warranties of satisfactory quality, fitness for a particular purpose, non-infringement, compatibility, security and accuracy.

ZRA does not warrant that the functions contained in the material on this Web Portal shall be uninterrupted or error free, that defects will be corrected, or that this site or the servers that make it available are free of viruses or represent the full functionality, accuracy or reliability of the materials. In no event shall ZRA be held liable for any loss or damage, or any loss or damages whatsoever arising from the use, misuse or loss of use of data, errors, omissions, misstatements or misrepresentations concerning, (whether express or implied) any such information or loss of profits arising out of or in connection with the use of this Web Portal.

Information, ideas and opinions expressed on the Web Portal should not be regarded as professional advice or as the official opinion of ZRA. Users are therefore encouraged to seek professional advice before taking any course of action related to the information, ideas or opinions expressed on this Web Portal.

The e-services provided are an alternative channel for obtaining services provided by ZRA. ZRA shall not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including without limitation consequential loss, destruction or damage) however arising from or in respect of any use or misuse of or reliance on the e-services delivered on or through this Web Portal.

Users of the Web Portal shall be required to register for a One Time Password (OTP) using their email address and mobile number. The OTP will be validated in the system and the User will be able to login to the Web Portal with the User's Portal User ID and password. The one time password is a proxy for a digital signature. ZRA takes cognisance that there is no digital signature competent authority in Zambia that can issue digital signatures. You are required to keep your OTP confidential and ZRA shall not be liable for any misuse or loss of use, of data, errors, omissions, misstatements or misrepresentations concerning (whether express or implied) any such information or loss of profits arising out of or in connection with the use of this Web Portal due to the deliberate or negligent conduct of a User.

2. USING THE ZRA WEBPORTAL

The Web Portal is maintained for your use. Your access to and use of this Web Portal constitutes your acceptance of these terms and conditions. The terms and conditions shall take effect from the date on which you first use this website. ZRA may, at any time revise these terms and conditions without notice, and as such, you are advised to regularly check for any updates. The continued use of the Web Portal after a revision has been made to the terms and conditions shall signify your acceptance of the revision.

The Web Portal shall only be used for lawful purposes and shall be used in a manner that does not infringe the rights of, or restrict or inhibit the use and enjoyment of the Web Portal

by any third party. Such restrictions or inhibitions include, without limitation, conduct which is unlawful, or which may cause harassment, distress or inconvenience to any person, the transmission of obscene or offensive content or disruption to the normal flow of dialogue through the Web Portal.

Users undertake that all information provided through online forms is true and accurate and shall be fully liable for any consequences that may arise from the use of this information in any manner whatsoever and that ZRA shall not in any manner whatsoever be liable for the same.

ZRA's responsibilities and liabilities to you in providing the Web Portal and any associated services are limited as set out in the Disclaimer Notice.

ZRA reserves the right to change or discontinue, at any time, the use of the Web Portal and to cancel registration without notice, upon the violation of any norms that govern the use of this service.

3. USE OF ELECTRONIC SIGNATURES

Users of the Web Portal are legally required to authenticate the documents that they submit on the Web Portal. A disclaimer is signed by the User attesting to the veracity of the information submitted. Electronic or digital signatures provide the required assurances for Privacy, Authenticity, Integrity and Non-repudiation of the document and the signatory. The One Time Password (OTP) is a type of security token which can be used to prove one's identity electronically. OTP is a randomly generated number (or a combination of case sensitive alpha-numeric characters) which is valid for only one login session or transaction. After registration for OTP, the User can login to the Web Portal with his or her portal user id and password when filing documents online.

ZRA's responsibilities and liabilities to you in providing this Web Portal and the use of the electronic signatures is limited as set out in ZRA's Disclaimer Notice.

4. COPYRIGHT NOTICE

Unless otherwise indicated, ZRA is the owner of the copyright in respect of most of the contents available on the Web Portal, including but not limited to all text, graphics, drawings, diagrams, photographs and compilation of data or other materials.

In order to encourage wider distribution of the contents contained on the Web Portal, you may, for any non-commercial purpose, freely browse, display, download and print in the original format any materials on this website where ZRA is the owner of the copyright in such materials, provided that proper attribution is given to ZRA. Apart from any use as permitted under the Copyright and Performance Rights Act, Chapter 406 of the Laws of Zambia, all other rights are reserved. Prior written consent of ZRA is required if you want to use the aforesaid materials in any way other than that permitted above.

For the avoidance of doubt, the permission in the paragraph above does not extend to any materials on the linked websites or any contents on the Web Portal, the copyright of which belongs to a third party. Authorization or permission to use such content would need to be obtained from the copyright holders concerned.

ZRA shall not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including without limitation consequential loss, destruction or damage) however arising from or in respect of any use or misuse of or reliance on the contents delivered on or via this Web Portal.

5. CHANGES AND AMENDMENTS

ZRA expressly reserves the right, in its sole and absolute discretion, to do any of the following, at any time without prior notice:

- a) change these terms and conditions;
- b) change the content and/or services available on the Web Portal;
- c) discontinue any aspect of this Web Portal or any of the service(s) available; or
- d) change the software and hardware required to access and use the Web Portal.

6. DISCLOSURE

Except as otherwise stated, ZRA may use information you provide via the Web Portal, to improve the content, to customize this Web Portal to your preference, to communicate information to you (if you have requested it), for internal use and research purposes and for the purposes specified in the Privacy Policy.

ZRA shall not disclose any information you provide via the Web Portal to any third parties or other government departments except where:

- a) such disclosures are necessary to fulfil ZRA's service obligations to you in which case ZRA shall require such third parties to agree to treat it in accordance with the Privacy Policy;
- b) required by applicable laws, court orders, or government regulations (for example to prevent or detect crime); or
- c) you give ZRA the permission to do so.

7. HYPERLINKS TO THIRD PARTY SITES

In order to facilitate access by users to information provided by or via other parties, ZRA may provide or assist in providing links to external websites through its pages. Provision of, or assistance in providing, these links gives rise to no statement, representation or warranty, express or implied, that the ZRA agrees or disagrees with the contents of any such external websites.

ZRA does not editorially control the content on such target sites and shall not be liable, in any manner whatsoever, for the access to, inability to access or content available on or through such external websites.

ZRA shall not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including without limitation, consequential loss, destruction or damage) however arising from or in respect of any use or misuse of or reliance on the contents of any such external websites delivered on or via the Web Portal.

8. SECURITY

ZRA shall take all reasonable steps to secure the content of the Web Portal and the information provided by and collected from Users from unauthorised access or disclosure. ZRA does, however, not make any warranties or representations that the content shall be 100% safe and secure.

ZRA has a legal duty to protect the confidentiality of taxpayer information. ZRA shall take all reasonable steps to protect any information you submit via the Web Portal, in accordance with the applicable legislation.

ZRA is under no legal duty to encrypt any content or communications from and to the ZRA Web Portal and is also under no legal duty to provide digital authentication of any page on the Web Portal.

Users shall not deliver or attempt to deliver, whether deliberately or negligently, any damaging code, such as computer viruses, to the ZRA Web Portal or to the server and computer network that support the Web Portal.

Notwithstanding criminal prosecution, any person who delivers any damaging code to the ZRA Web Portal, whether deliberately or negligently, shall, without any limitation, indemnify and hold ZRA harmless against any and all liability, damages and losses ZRA and its partners and affiliates may suffer as a result of such damaging code.

Users may not develop, distribute or use any device to breach or overcome the security measures of the ZRA Web Portal and ZRA reserves the right to claim damages from any and all persons concerned with a security failure or breach.

Users shall not interfere with data or services in any way to cause data or services to be modified, destroyed or otherwise rendered ineffective (e.g. denial of service attacks).

9. REMOVAL AND CORRECTION OF CONTENT

Users are encouraged to report untrue, inaccurate, defamatory, illegal, infringing or harmful content on the ZRA Web Portal to ZRA and ZRA undertakes to correct and remove such content or any part thereof if the person reporting such content provides reasonable evidence to prove the alleged nature of the content.

10. APPLICABLE AND GOVERNING LAW

The ZRA Web Portal is hosted, controlled and operated from the Republic of Zambia and therefore Zambian law enforced by the Zambian courts governs the use of or inability to use the ZRA Web Portal, its content, services and these terms and conditions.

11. LEGAL COSTS

ZRA shall not be liable for costs incurred by Users to obtain professional advice relating to these terms and conditions.

12. ADDITIONAL TERMS

Certain sections or pages on the Web Portal may contain separate terms and conditions, which are in addition to these terms and conditions. In the event of a conflict, the additional terms and conditions will govern those sections or pages.

13. NOTIFICATION OF CHANGES TO OUR TERMS & CONDITIONS

ZRA shall post details of any changes to these terms and conditions on the Web Portal to help ensure Users are always aware of the information collected by ZRA, how it is used and under what circumstances, if any, it is shared with other parties.

14. PRIVACY POLICY

ZRA shall take all reasonable steps to protect the personal information of Users. ZRA shall maintain appropriate safeguards to ensure the security, integrity and privacy of your personal data.

Information collected may be used subject to the following purposes:

- a) ZRA shall not disclose personal information obtained from Users unless the User consents thereto;
- b) ZRA shall disclose information without the User's consent only through court order;
- c) ZRA may compile, use and share any information that does not relate to any specific user;
- d) ZRA owns and retains all rights to non-personal statistical information collected and compiled by ZRA.

By using the ZRA Web Portal, you agree to accept unconditionally and abide by the terms and conditions as they may be revised or amended, from time to time, by ZRA without prior notice being given to you. Please check this page regularly for any revisions or amendments which may be made.

June, 2013.