

## Terms of Use for [the IRAS API]

### 1. ACCEPTANCE OF TERMS OF USE

- 1.1 Thank you for visiting <https://apisandbox.iras.gov.sg> (henceforth known as the “Site”) and for using the IRAS’s application programming interface service(s) (“IRAS API(s)”).
- 1.2 By accessing and using the IRAS APIs provided in this Site or other sites owned by the Inland Revenue Authority of Singapore (“IRAS”) that are linked from this Site, you agree to be legally bound by these Terms of Use. If you do not agree to these Terms of Use, please do not access and/or use the IRAS APIs.
- 1.3 Please be informed that there are additional terms of use, including limitations on use, that may apply to particular IRAS APIs, found on the individual page of such IRAS APIs. It is your responsibility to read and agree to the additional terms of use that may apply to the particular IRAS API(s) before you may access and/or use the particular IRAS API(s).
- 1.4 These Terms of Use may be changed from time to time without notice. Any changes made to the Terms of Use will be posted on this Site and it is your responsibility to check the Terms of Use whenever you access and/or use this Site. Your use of this Site after such changes have been made shall constitute your agreement to be legally bound to the modified Terms of Use.

### 2. REGISTRATION, SUBSCRIPTION AND ACCESS

- 2.1. The IRAS reserves absolute discretion as to whether or not to grant you access to the IRAS API(s).
- 2.2 You will first have to register for an account on <https://apiservices.iras.gov.sg>. Upon successful registration, you may then proceed to subscribe for the IRAS API(s) available.
- 2.3 In order to register, subscribe and/or be granted access to the IRAS API(s), you may be required to provide certain information (such as identification or contact details) as part of the registration process for the IRAS API(s), or as part of your continued use of the IRAS API(s). You are responsible for ensuring that any registration information you provide to IRAS shall always be accurate, current and complete and you shall inform IRAS promptly of any updates. Your failure to provide accurate, current and complete Registration Data may result in the IRAS terminating your ability to access the IRAS API(s).
- 2.4 Upon your successful registration and/or subscription to the IRAS API(s), subject to the Terms of Use, you will be issued with the following Confidential Information which is solely for your own information, knowledge and use:
  - a) access control credentials (“**Credentials**”) which will allow you access to your account on <https://apiservices.iras.gov.sg> where you may subscribe to the various IRAS API(s) available; and/or

- b) a unique set of username (“**Client ID**”) and key (“**Client Secret**”) which will allow you to access or use the IRAS API(s) which you have subscribed for and which you are required to quote in all your communications to the IRAS.
- 2.5 You shall not assign, sell, share, transfer or sublicense your account and/or subscription(s) to the IRAS API(s) to any other party. Consistently, you shall not disclose your Credentials, Client ID and/or Client Secret to any other party. If you become aware of any unauthorised use of your Credentials, Client ID and/or Client Secret, you agree to notify the IRAS immediately. Notwithstanding the foregoing, or anything to the contrary, you are fully responsible for all activities that occur from the usage of your Credentials, Client ID and/or Client Secret.

### **3. CONDITIONS OF USE**

3.1 When using the IRAS APIs on this Site, you may:

- a) use, access, call, command, query or request for the IRAS API(s) that you have subscribed for via the Site; and
- b) create API Client(s) for the purpose of utilising the IRAS API(s), on condition that you warrant that your API Client(s) are free of any Unauthorised Code.

3.2 When using the IRAS APIs on this Site, you shall not:

- a) sublicense your subscription to the IRAS API(s) for use by a third party;
- b) create API Client(s) that functions substantially the same as the IRAS API(s) and offer it for use by third parties;
- c) perform an action with the intent of introducing any Unauthorised Code;
- d) exploit any vulnerability of the IRAS API(s) or servers, inject any unauthorised or malicious scripts, codes, commands, queries or requests, or introduce any Unauthorised Code through the IRAS API;
- e) utilise information obtained through your subscription to the IRAS API(s) to defame, abuse, harass, stalk, or threaten others;
- f) interfere with or disrupt the IRAS API(s) or the servers or networks providing the IRAS API(s);
- g) promote or facilitate the provision of disruptive commercial messages or advertisements;
- h) reverse engineer or attempt to extract the source code from any IRAS API(s) or any related software, except to the extent that this restriction is expressly prohibited by applicable law; and
- i) remove, obscure, or alter any of the Terms of Use or any links to or notices of those Terms of Use.

- 3.3 You agree to use the IRAS API(s) in accordance to the relevant IRAS published specifications, including all security requirements and procedures, made available to you upon your subscription to specific IRAS API(s) (if applicable).
- 3.4 The IRAS has the sole discretion to set and enforce limits on your use of the IRAS APIs. You agree to, and shall not attempt to circumvent, such limitations that may be imposed by the IRAS.
- 3.5 You shall only access the IRAS API(s) by means of the Credentials issued to you. You shall not misrepresent or mask your API Client's identity when using the IRAS API.
- 3.6 You agree that IRAS may monitor your use of the IRAS API(s) to improve the service, track usage, to ensure compliance with these Terms of Use, or for security purposes.
- 3.7 These Terms of Use do not grant you any rights over:
  - a) any personal data which you may obtain, whether inadvertently or otherwise, through your usage of and/or subscription to the IRAS API(s); and
  - b) any intellectual property found in content accessible through the IRAS API(s) as all intellectual property rights subsisting in or used in connection with the IRAS API(s) are the property of the IRAS.
- 3.8 In the provision of IRAS API(s), the IRAS is not prevented from:
  - a) developing its own products or services, some of which may offer the same or similar functions as your API Client(s) and/or any of your products or services; or
  - b) modifying any IRAS API(s) or methods of accessing the IRAS API(s) at any time.

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- 4.1 In using the IRAS API(s), there may be either a transmission of content to or from the IRAS, or both.
- 4.2 Where the IRAS APIs allow for the submission of content, IRAS does not acquire any ownership of any intellectual property rights in the content that you submit to the IRAS API(s), whether through your API Client or not, except as expressly provided in the Terms of Use. For the sole purpose of enabling IRAS to provide, secure, and improve the IRAS API(s), you agree to give the IRAS a perpetual, irrevocable, worldwide, sub-licensable, royalty-free, and non-exclusive license to use content submitted, posted, or displayed to or from the IRAS APIs, whether through your API Client or not. "Use" means use, host, store, modify, communicate, and publish. Before you submit content to the IRAS API(s), whether through your API Client or not, you will ensure that you have the necessary rights (including the necessary rights from your end users) to grant us the license.

## 5. CONFIDENTIALITY

- 5.1 Our communications to you and the IRAS API(s) may contain Confidential Information. For the purposes of this Terms of Use, “Confidential Information” shall include, but is not limited to any information disclosed, made accessible or provided at any time, whether in writing, orally, visually or electronically or otherwise by the IRAS to you, as part of your subscription to IRAS’s API Service.
- 5.2 Confidential Information excludes information falling within any one or more of the following:
- a) Information which at the time of disclosure is in the public domain;
  - b) Information which subsequent to disclosure becomes part of the public domain other than through disclosures by you in breach of the Terms of Use;
  - c) Information which was in your possession at the time of disclosure to you by the IRAS;
  - d) Information which you independently acquired or developed; and
  - e) Information the disclosure of which the IRAS has given prior written approval.
- 5.3 You shall treat all information obtained from the IRAS and/or IRAS API(s) as Confidential Information and safeguard it accordingly, and shall not disclose, circulate, quote, reproduce, use or permit the use of Confidential Information by any other person without the prior written consent of the IRAS, except where disclosure is otherwise expressly permitted by the IRAS API Services Interface Specifications and/or by this Terms of Use
- 5.4 You shall take all necessary measures and precautions to ensure that all Confidential Information obtained from the IRAS and/or IRAS API(s) under or in connection with your subscription to the IRAS API(s):
- a) is given only to your staff, authorised personnel, servants, agents, professional advisors and consultants engaged to perform and/or advise you in connection with your subscription to the IRAS API(s), strictly on a need-to-know basis; and
  - b) is protected whether in your premises or in the course of transmission of Confidential Information to and/or from the IRAS.
- 5.5 Credentials and/or Keys are intended to be divulged to and used by you only. You shall keep your Credentials and/or Keys secure and confidential. You shall make reasonable efforts to prevent and discourage any other unauthorised persons from using your Credentials and/or Keys.
- 5.6 You and your employees shall not publish, release, allow or suffer the publication or release of, any news item, article, publication, advertisement, prepared speech or any other information or material acquired in the course of your subscription to the IRAS API(s) or pertaining to any part or whole of the obligations that may arise in relation to your subscription to the IRAS API(s) in any media to any third party without the prior written consent for the release or publication of such Confidential Information as granted by the IRAS.

- 5.7 Upon your termination and/or expiry of your subscription to the IRAS API(s), you shall, at your own cost return to the IRAS and/or, if so instructed by the IRAS, destroy and/or securely purge all retained documents containing such Confidential Information so provided by the IRAS and/or obtained by you under or in connection with your subscription to the IRAS API(s) (such that the Confidential Information are no longer reasonably retrievable).
- 5.8 The operation of this clause 5 shall survive the expiry or termination of any of your subscription(s) to the IRAS API(s).

## **6 DISCLAIMERS**

- 6.1 The IRAS APIs are provided on an “as is” and “as available” basis. The IRAS makes no representations or warranties in relation to the IRAS API(s), including but not limited to any representation or warranty as to the accuracy, completeness, reliability, service levels, continued availability, timeliness, non-infringement, title, quality or fitness for any particular purpose of the APIs to the fullest extent permitted by the law.
- 6.2 To the extent permitted by law, the IRAS shall not be liable to you or any third party and whether in contract, tort (including negligence), restitution, breach of statutory duty or otherwise, for damage or loss of any kind arising directly or indirectly from your or any third party’s use of, or inability to use, the IRAS API(s).

## **7 INDEMNITIES**

- 7.1 You shall indemnify the IRAS against all liabilities, damages, costs (including legal costs) and expenses arising directly or indirectly from:
- a) any claim made by a third party in connection with your use of the IRAS API(s);
  - b) any system failure or downtime, and/or any lost or damaged data or software, arising from or in connection with your use of the IRAS API(s);
  - c) your violation of any rights of another person; or
  - d) any claim made by a third party in connection with the third party’s use of your API Client(s), or any derived analyses or applications which you have provided.

## **8 SUSPENSION OR TERMINATION OF ACCESS TO IRAS API(S) BY THE IRAS AND DEEMED TERMINATION**

- 8.1 The IRAS may terminate these Terms of Use, your account, your subscription(s) to the IRAS API(s) and/or suspend your access to any of the IRAS APIs for any reason whatsoever, including where you are in breach of any of the Terms of Use. Upon such termination or suspension, you shall immediately stop using the particular IRAS API(s).

8.2 Where you are a corporate user, you will be deemed to have terminated your account and subscription(s) to the IRAS API(s) upon the occurrence of any of the following with immediate effect:

- a) you cease to exist as a distinct legal entity or cease to be registered with the Accounting and Corporate Regulatory Authority of Singapore (ACRA); or
- b) you undergo an amalgamation or merger with another entity.

8.2 The Disclaimers, Indemnities and Confidentiality sections, and any other provision of these Terms of Use which is required to give effect to termination or the consequences of such termination, shall survive the termination of these Terms of Use.

## **9 VOLUNTARY TERMINATION OF USE**

9.1 You may voluntarily terminate your subscription to any of the IRAS APIs at any time by providing IRAS with prior written notice of 1 month before your desired termination date. Upon such termination or suspension, you shall immediately stop using the particular IRAS API(s).

9.2 The Disclaimers, Indemnities and Confidentiality sections, and any other provision of these Terms of Use which is required to give effect to termination or the consequences of such termination, shall survive the termination of these Terms of Use.

## **10 RIGHTS OF THIRD PARTIES**

10.1 No one other than a party to these Terms of Use shall have any right to enforce any of its terms.

## **11 GOVERNING LAW**

11.1 These Terms of Use shall be governed by and construed in accordance with the laws of the Republic of Singapore. You irrevocably agree that the Singapore courts shall have exclusive jurisdiction in relation to any dispute arising from or relating to these Terms of Use, and for such purposes irrevocably submit to the jurisdiction of the Singapore courts.

11.2 IRAS reserves its rights to commence or maintain proceedings for such a dispute in the court of any other country claiming or having jurisdiction in respect thereof and you irrevocably waive any objection you may have to such proceedings being brought in any such court.

## 12 DEFINITIONS

### 12.1 In these Terms of Use:

- a) “API” or “APIs” means any application programming interface service(s) provided by the IRAS;
- b) “API Client” means any of your software, applications, websites or systems that utilises the APIs, and includes any part thereof;
- c) “Client ID” means the username which will allow you to access or use the IRAS API(s) which you have subscribed for and which you are required to quote in all your communications to the IRAS;
- d) “Client Secret” means the password which will allow you to access or use the IRAS API(s) which you have subscribed for and which you are required to quote in your all communications to the IRAS;
- e) “Confidential Information” shall include, but is not limited to any information disclosed, made accessible or provided at any time, whether in writing, orally, visually or electronically or otherwise by the IRAS to you, as part of your subscription to IRAS’s API Service;
- f) “Credentials” means username(s) and password(s) which will allow you access to your account on <https://apiservices.iras.gov.sg> where you may subscribe to the various IRAS API(s) available;
- g) “IRAS” means the Inland Revenue Authority of Singapore;
- h) “IRAS API(s)” means API(s) that are provided by the IRAS on this Site;
- i) “Site” means <https://apiservices.iras.gov.sg> ; and
- j) “Unauthorised Code” means any malicious or invalid code, virus, Trojan horse, worm, logic bob, software routine or hardware components designed to permit unauthorised access, to disable, erase, or otherwise harm software, hardware or data, or to perform any such actions.