ITAS e-Service

1. WEBSITE TERMS & CONDITIONS

THESE TERMS AND CONDITIONS ARE BINDING AND ENFORCEABLE AGAINST ALL PERSONS THAT ACCESS THE MINISTRY OF FINANCE INTEGRATED TAX ADMINISTRATION SYSTEM e-Service WEBSITE OR ANY PART THEREOF (THE ITAS e-Service WEBSITE).

IF YOU DO NOT AGREE TO THESE TERMS AND CONDITIONS YOU MUST LEAVE THE ITAS e-Service WEBSITE NOW, AS FURTHER USE WILL AUTOMATICALLY BIND YOU TO THESE TERMS AND CONDITIONS.

2. DEFINITIONS AND INTERPRETATION

"MOF" means the Namibian Ministry of Finance.
"ITAS" means the Namibian Integrated Tax Administration System.
"IRD" means the Namibian Inland Revenue Department in the Ministry of Finance.
"MOF will serve as custodian and owner of ITAS. Upon the Inland Revenue Department forming part of, the Namibian Revenue Authority (NAMRA), becomes the owner of the ITAS.
"ITAS e-Service website" means the Namibian ITAS e-Service website located at https://www.itas.mof.ng and includes any part or element thereof."

“e-Service User e-Service User" means a registered user of the ITAS e-Service Portal, including Taxpayers and Tax Practitioners/Representatives duly authorised and mandated to act on behalf of taxpayers and users.
"e-Services" means the electronic services provided to e-Service Users on the ITAS website and including their submission and processing of requests for taxpayer management, the submission and processing of tax returns, the posting and delivery of tax assessments and the provision of ancillary services associated with the payment of monies due by e-Service Users to IRD.

“Terms and Conditions” means these ITAS e-Service Terms and Conditions.
"User" means any person who has obtained e-Service user account and uses the ITAS e-Service website and includes an e-Service User e-Service User, notwithstanding the fact that such a person only visited the home page of the ITAS e-Service website.
An expression which denotes; any gender includes the other genders; a natural person includes a juristic person and vice versa; the singular includes the plural and vice versa.

3. GENERAL

The ITAS e-Service website provides e-Service Users and Users with access to and use of the e-Services.

4. ALLOWED USE AND LICENSE

The Ministry of Finance hereby grants the User the right to view, download and print the content of the ITAS e-Service website for the purposes of accessing and using the e-Services, provided that such content is only used by the User for personal, educational or non-commercial purposes.

No further reproduction or any form of distribution of the content on the ITAS e-Service website is allowed.

Content from the ITAS e-Service website shall not be used or exploited by Users for any commercial and non-private purposes without the prior written consent of the MOF. Users may only access and use the ITAS e-Service website for legal purposes.

The caching of the content on the ITAS e-Service website shall only be allowed if:

- The purpose of the caching is to make the onward transmission of the content from the ITAS e-Service website more efficient;
- The cached content is not modified in any manner whatsoever;
- The cached content is updated at least every 12 (twelve) hours; and
- The cached content is removed or updated when so required by the MOF.

If any User uses content from the ITAS e-Service website in breach of the provisions detailed herein, the MOF reserves the right to take whatever action it deems necessary to protect its proprietary and other interests in and to the content on the ITAS e-Service website.

The MOF shall not be liable, in any manner whatsoever, for any damage, loss or liability that results from the use of the content on the ITAS e-Service website by the User or by any third party who obtains such content from the User.

Hyperlinks to the ITAS e-Service website from any other source shall be directed only at the home page of the ITAS e-Service website. The MOF shall not be liable, in any manner whatsoever, for any damage, loss or liability that results from the use of the content on the ITAS e-Service website, if such content was accessed through a hyperlink not directed at the home page of the ITAS e-Service website.

Users may quote from small and reasonable amounts of the content available on the ITAS e-Service website only if such content is correctly quoted, is placed in inverted commas
and is attributed to ITAS. No person may frame the ITAS e-Service website, in any manner whatsoever, without the prior written consent of the MOF. Apart from the use of bona fide search engine operators and the use of the search facility provided on the ITAS e-Service website, no person may use or attempt to use any technology or applications (including web crawlers or web spiders) to search or copy content on the ITAS e-Service website for any purposes, without the prior written consent of ITAS.

5. INTELLECTUAL PROPERTY RIGHTS AND DOMAIN NAME USE

All intellectual property rights in all materials and content made available through the ITAS e-Service website are lawfully owned by the Ministry of Finance and are protected in terms of Namibian and international intellectual property right laws.

The User agrees not to do anything that may infringe MOF’ intellectual property rights in this regard, including but not limited to unauthorised copying, reproduction, retransmission, distribution, dissemination, sale, publication, or other circulation or exploitation of such material and shall comply with all laws applicable to any intellectual property rights (including without limitation trade secrets, copyright, trademarks, registered designs, and patents) in respect of any data, files and/or information accessed, retrieved or stored by the User through the User's use of the e-Service services.

The User warrants that it will not use the ITAS e-Service website in any way that will infringe any person's intellectual property rights, and that it recognises and uses any content in accordance with MOF’ intellectual property rights. The User is prohibited from using the trademarks, logos, brand names, domain names or other marks of ITAS.

6. SOFTWARE AND EQUIPMENT

It is the responsibility of the User to acquire and maintain, at his/her own expense, the computer hardware, system and information security, software, telecommunications lines and access accounts to access the Internet and the ITAS e-Service website and/or download content from the ITAS e-Service website.

7. DISCLOSURES

The MOF makes the following information disclosure in the interests of facilitating and enhancing the User’s access to find and use of the ITAS e-Service – The full name and legal status of the website owner: Namibian Ministry of Finance,

Inland Revenue Street address: Moltke Street, Windhoek, Namibia.

Postal address: Private Bag 13185, Windhoek, Namibia.

Physical address for the receipt of legal documents: Moltke Street, Windhoek, Namibia.
Main business: Facilitate the electronic submission of requests for taxpayer management, the electronic submission of tax returns, the electronic posting and delivery of tax assessments and the receipt of and the provision of ancillary service associated with the making of payments by taxpayers and the tax practitioners to IRD.

The website of the ITAS e-Service website is: https://www.itas.mof.na

Management-IRD: Head Office (e-Service System Owner) Tel: (061 289 4000)

8. CHANGES AND AMENDMENTS

The Ministry of Finance, expressly reserves the right, in its sole and absolute discretion, to do any of the following, at any time without prior notice to the User: subject to clause 6 above, change these Terms and Conditions; change the content and/or services available from the ITAS e-Service website; discontinue any aspect of the ITAS e-Service website or e-Service service(s) available from the ITAS e-Service website; and/or change the Software and Hardware required to access and use the ITAS e-Service website.

The Ministry of Finance, expressly reserves the right, in its sole and absolute discretion, to do any new version of the Terms and Conditions will be displayed on the ITAS e-Service website together with the date on which the new version of the Terms and Conditions will become or became effective. It is the User's obligation to visit the ITAS e-Service website on a regular basis in order to determine whether any amendments have been made to the Terms and Conditions. By accessing the ITAS e-Service website, the User will be bound by the latest version of the Terms and Conditions, as published on the ITAS e-Service website. Where a written mandate has been obtained by an e-Service User on or before the date of any changes to clauses 7 of these Terms and Conditions, such changes shall only take effect in respect of that mandate 3 (three) months after the date on which such changes are effected to the Terms and Conditions.

9. PRIVACY

MOF will take all reasonable steps to protect the personal information of Users. The Ministry of Finance in administering taxes, is bound to secrecy in terms of the law. ITAS may electronically collect, collate, store and use the following personal information of Users:

- Name; Surname; Contact Number(s); Physical and Postal Addresses; E-Mail Address; Banking Details; IP Address; User Name and Selected Password; Tax related information;
- Non-Personal information such as browsing habits and click patterns.

In the event that a user is not a taxpayer or an e-Service user, ITAS will collect, store and use the abovementioned information for the purposes of Communicating with users; providing the
User with access to restricted pages on this website. Compiling non-personal statistical information about browsing habits; click-patterns and access to the ITAS e-Service website is used for purposes of service enhancement. Information detailed above is collected either electronically by using cookies or is provided voluntarily by the User.

Users may determine cookie use independently through their browser settings. ITAS may collect, maintain, save, compile, share, and disclose any information collected from Users, subject to the following provisions:

- ITAS shall not disclose personal information received from Users unless the User consents thereto;
- ITAS shall disclose information without the User's consent only to the extent permitted by the provisions of applicable tax legislation;
- ITAS owns and retains all rights to non-personal statistical information collected and compiled by ITAS.

Any user who obtains information regarding another person, except a person for whom the User has mandated to e-File and so duly approved must; Contact the ITAS call centre immediately to disclose this fact and the circumstances under which the information was obtained.

Follow any processes that ITAS prescribes to remove or destroy the information; and not disclose the information to any other person in any manner whatsoever, nor retain the information in any form, and failure to do so constitutes an offence.

10. HYPERLINKS TO THIRD PARTY SITES

The ITAS e-Service website may contain links to third party websites with information or material produced by other parties. ITAS does not control these linked sites and is not responsible for any content, updates, links or changes to these linked sites.

11. SECURITY

ITAS shall use all reasonable endeavours to secure the content of the ITAS e-Service website and the information provided by and collected from Users from unauthorised access and/or disclosure.

Users may not deliver or attempt to deliver, whether intentionally or negligently, any damaging code, such as computer viruses, to the ITAS e-Service website or the server and computer network that support the ITAS e-Service website.

Notwithstanding criminal prosecution, any person who delivers any damaging code to the ITAS e-Service website, whether intentionally or negligently, shall, without any limitation,
indemnify and hold MOF harmless against any and all liability, damages and losses which
MOF and/or any third party may suffer as a result of such damaging code.

Users may not develop, distribute or use any device to breach or overcome the security system
on the ITAS e-Service website and MOF reserves the right to take whatever action it deems
necessary to preserve the security and reliable operation of the ITAS e-Service website or the
server and computer network that support the ITAS e-Service website, including without
limitation the right to claim damages from any and all persons responsible for such security
failure or breach.

Users may not interfere with data or services in a manner which causes such data or services
to be modified, destroyed or otherwise rendered ineffective (e.g. denial of service attacks).
Any User who commits any of the offences detailed in any acts under the administration of
IRD shall, notwithstanding criminal prosecution, be liable for all resulting liability, loss or
damages suffered and/or incurred by ITAS and any third party arising from a breach of the
provisions of this clause 9 and the User hereby indemnifies and holds MOF harmless against
all claims, losses and damages arising from a breach of the provisions of this clause 9.

12. DISCLAIMER AND LIMITATION OF LIABILITY

To the extent permitted by law, MOF (including its employees, suppliers, Internet service
providers, partners, affiliates and agents) shall not be liable for any damage, loss or liability of
any nature incurred by person and resulting from:

- access to the ITAS e-Service website;
- access to websites linked to the ITAS e-Service website;
- inability to access the ITAS e-Service website;
- inability to access websites linked to the ITAS e-Service website;
- content available on the ITAS e-Service website;
- Services available from the ITAS e-Service website; and
- downloads and use of content from the ITAS e-Service website.

The ITAS e-Service website and its content are supplied without any warranty or guarantee
and have not been compiled to meet the User's individual requirements. It is the responsibility
of the User to satisfy him or herself, prior to entering into this agreement with MOF, that the
content available from and through the ITAS e-Service website meets the User's individual
requirements and is compatible with the User's computer hardware and/or software.

Information, ideas and opinions expressed on the ITAS e-Service website do not constitute the
professional advice or the official opinion of MOF and Users are encouraged to obtain their
own professional advice taking any course of action related to the information, ideas or
opinions expressed on the ITAS e-Service website.
ITAS does not make any warranties or presentation that the content and services available from the ITAS e-Service website will all cases be true, correct or free from any errors. MOF shall take all reasonable steps to ensure the quality and accuracy of the content available from the ITAS e-Service website.

The MOF makes no representations, warranties or guarantees that the ITAS e-Service website shall be accessible at all times. Users acknowledge that the ITAS e-Service website may be inaccessible due to maintenance activities or due to circumstances beyond the reasonable control of MOF, including, but not limited to virus infection, unauthorised access (hacking), power failure or other instances of force majeure beyond MOF’ reasonable control.

13. REMOVAL AND CORRECTION OF CONTENT

Users are encouraged to report untrue, inaccurate, defamatory, illegal, infringing and/or harmful content available from the ITAS e-Service website to ITAS and ITAS undertakes to correct and/or remove such content or any part thereof where ITAS' determines within its sole discretion that such content is untrue, inaccurate, defamatory, illegal, infringing and/or harmful.

14. INTERCEPTION OF COMMUNICATIONS

The User acknowledges that ITAS and/or a third party network operator may under the circumstances, be required to intercept, block, filter, read, delete, edit, disclose and use communications sent or posted by the User via any third party network operator to the ITAS e-Service website.

15. ENTIRE AGREEMENT AND SEVERABILITY

These Terms and Conditions are binding and enforceable against all Users that access ITAS e-Service website or make use of the ITAS e-Service website or any part thereof. Subject to the provisions of the Content Use License, these terms and conditions constitute the whole of the agreement between MOF and the User relating to the subject matter hereof. MOF shall not be bound by any representation, warranty, promise or the like that is not recorded herein unless it has been expressly agreed to by MOF and reduced to writing.

No representation, term, warranty, or express or implied condition shall be considered to be or to have been made or agreed or implied by reference to any other writing, advertisement or conversation and these Terms and Conditions shall take precedence over any disclaimers and/or legal notices attached to any communications and/or postings received by MOF from the User.

Any indulgence which MOF may grant to the User shall not constitute a waiver of any of MOF’ rights, and MOF shall not thereby be precluded from exercising any rights against the User.
which may have arisen in the past or which might arise in the future. Any provision or clause of these Terms and Conditions which is or becomes invalid, illegal or unenforceable for any other reason whatsoever shall, only to the extent that such provision or clause is invalid, unlawful or unenforceable, be treated as pro non scripto and the remaining provisions and clauses of these Terms and Conditions shall remain of full force and effect.

16. AGREEMENT

The User and MOF agree that:

- The User shall be bound by these terms and conditions and the agreement is concluded in Windhoek (Namibia) at the time the User enters the ITAS e-Service website for the first time or immediately after the User has indicated his or her consent as required in the Content Usage Agreement.
- Data messages addressed by the User to MOF shall only be deemed to have been received by MOF if and when MOF responds to and/or acknowledges receipt of such data message.
- Data messages addressed to the User by MOF shall be deemed to be received by the User.
- Data messages addressed by the User to MOF shall be deemed to have been created and sent by the User from within the geographical boundaries of Namibia.
- All electronic communications between the User and MOF are valid and legally binding regardless of whether security mechanisms are applied or not (e.g. electronic signatures and encryption).
- The User agrees and warrants that data messages that are sent to MOF from any computer, IP address or mobile device normally, are sent and/or authorised by the User personally.

17. APPLICABLE LAW

These Terms and Conditions, including all transactions concluded on the ITAS e-Service website, and all matters arising therefrom or in connection therewith are governed by and interpreted in accordance with the laws of the Republic of Namibia.

18. LEGAL COSTS

ITAS shall not be liable for any costs incurred by Users in obtaining professional advice relating to these Terms and Conditions. © 2018 Ministry of Finance Namibia, All rights not expressly allowed are reserved.