

TERMS & CONDITIONS

THESE TERMS AND CONDITIONS ARE BINDING AND ENFORCEABLE AGAINST ALL PERSONS THAT ACCESS THE ATAF WEBSITE OR ANY PART THEREOF (THE ATAF WEBSITE) IN TERMS OF SECTION 11 OF THE ELECTRONIC COMMUNICATIONS AND TRANSACTIONS (ECT) ACT 25 OF 2002.

IF YOU DO NOT AGREE TO THESE TERMS AND CONDITIONS YOU MUST LEAVE THE ATAF WEBSITE NOW.

Definitions and interpretation

1. "User" means any person who enters or uses the ATAF website, notwithstanding the fact that such a person only visited the home page of the ATAF website.
2. "Data Message" has the meaning given in section 1 of the ECT Act.
3. "Information" means without being limited thereto, the news, publications, speeches, information relating to workshops or seminars, etc published on the ATAF website or provided through the ATAF website.
4. References herein to the singular includes the plural and vice versa
5. Notwithstanding the fact that hyperlinks in these terms and conditions to notices and legislation should be deemed part of these terms and conditions in terms of section 11 of the ECT Act, the fact that some or all of the hyperlinks may be non-operational, shall not play a role in determination of the validity and interpretation of these terms and conditions.

1. General

The ATAF website provides information, guidelines and services relating to revenue and customs tax affairs.

2. Allowed use and license

2.1. ATAF licenses the User to view, download and print the content of the ATAF website, provided that such content is used for personal, educational and/or non-commercial purposes only.

2.2. Content from the ATAF website shall not be used or exploited by Users for any commercial and non-private purposes without the prior written consent of ATAF.

2.3. The caching of the ATAF website shall only be allowed if:

2.3.1. The purpose of the caching is to make the onward transmission of the content from the ATAF website more efficient.

2.3.2. The cached content is not modified in any manner whatsoever.

2.3.3. The cached content is updated at least every 12 (twelve) hours.

2.3.4. The cached content is removed or updated when so required by ATAF.

2.4. If any User uses content from the ATAF website in breach of the provisions detailed herein:

2.4.1. ATAF reserves the right to claim damages from the User.

2.4.2. ATAF reserves the right to institute criminal proceedings against the User.

2.4.3. ATAF shall not be liable, in any manner whatsoever, for and the User indemnifies ATAF against any damage, loss or liability that resulted from the use of such content by the User or any third party who obtained any content from the User.

2.5. Hyperlinks to the ATAF website from any other source shall be directed at the home page of the ATAF website. ATAF shall not be liable, in any manner whatsoever, for any damage, loss or liability that resulted from the use of content from the ATAF website, if such content was accessed through a hyperlink not directed at the home page of the ATAF website. Persons that wish to link to content beyond the home page of the ATAF website shall do so at their own risk and indemnify ATAF against any loss, liability or damage that may result from the use of content from the ATAF website, if such content was accessed through a hyperlink not directed at the home page of the ATAF website.

2.6. ATAF's non-liability for deep linking is based on the fact that deep links bypass these terms and conditions.

2.7. Users may quote small and reasonable amounts of content available from the ATAF website only if such quote is placed in inverted commas and acknowledged.

2.8. No person may frame the ATAF website, in any manner whatsoever, without the prior written consent of ATAF. (Definition of frame: A technique used to divide a web page into different parts such as a menu and separate content.)

2.9. Apart from bona-fide search engine operators and use of the search facility provided on the ATAF website by Users, no person may use or attempt to use any technology or applications (including web crawlers or web spiders) to search or copy content from the ATAF website for any purposes, without the prior written consent of ATAF.

2.10. All licenses and/or permissions granted in terms of this clause 2 are provided on a non-exclusive and non-transferable basis and may be terminated or cancelled by ATAF at any time without giving reasons therefore.

3. Intellectual property rights and domain name use

3.1. All intellectual property on the ATAF website, including but not limited to content, trademarks, domain names, patents, design elements, software, databases, text, graphics, icons and hyperlinks are the property of or licensed to ATAF and as such, are protected from infringement by domestic and international legislation and treaties. Subject to the rights licensed to the User in clause 2, all other rights to intellectual property on the ATAF website are expressly reserved.

3.2. Users agree not to use the trade name "ATAF" as an element of a domain name or sub domain name, notwithstanding the fact that such domain name use or registration may be allowed in terms of trademark and/or constitutional law. Upon request to do so a User shall immediately cease to use such domain name and transfer it to ATAF at the cost of the user.

4. 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, lines and access accounts to access the Internet and the ATAF website and/or download content from this website.

5. Disclosures required by section 43 of the ECT act

Access to the services, content, software and content downloads available from the ATAF website is classified as "electronic transactions" in terms of the ECT Act and therefore Users have the rights detailed in Chapter 7 of the ECT Act and ATAF has the duty to disclose the following information:

5.1. The full name and legal status of the website owner: ATAF

5.2. Street address To be advised.

5.3. Postal address To be advised. Physical address for receipt of legal service: 299 Bronkhorst Street, Nieuw Muckleneuk, 0181, South Africa.

5.4. Main business: Collection of tax in terms of South African revenue legislation.

5.5. The website address of the ATAF website is: <http://www.ataftax.org>

5.6. The official e-mail addresses of the ATAF website is: atafinterimsecretariat@sars.gov.za. Membership of self-regulatory or accreditation bodies: None.

5.7. The costs associated with the access and use of the ATAF website: Free of charge.

5.8. Alternative dispute resolution: Subject to urgent and/or interim relief, all disputes regarding-

5.8.1. access to the ATAF website;

5.8.2. the inability to access the ATAF website;

5.8.3. the services and content available from the ATAF website; or

5.8.4. these terms and conditions,

shall be referred to arbitration in terms of the ATAF Dispute Resolution services.

6. Changes and amendments

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

- 6.1. Change these terms and conditions.
- 6.2. Change the content and/or services available from the ATAF website.
- 6.3. Discontinue any aspect of the ATAF website or service(s) available from the ATAF website.
- 6.4. Change the software and hardware required to access and use the ATAF website.

7. Privacy

7.1. ATAF shall take all reasonable steps to protect the personal information of Users and for the purpose of this clause, "personal information" shall be defined as detailed in the Promotion of Access to Information Act 2 of 2000 (PAIA). The PAIA may be downloaded from <http://www.justice.gov.za/legislation/acts/2000-002.pdf>

7.2. ATAF may electronically collect, store and use the following personal information of Users:

- 7.2.1. name and surname;
- 7.2.2. contact numbers;
- 7.2.3. non-personal browsing habits and click patterns;
- 7.2.4. e-mail address;
- 7.2.5. IP address;
- 7.2.6. User selected password.

7.3. ATAF collects, stores and uses the abovementioned information for the following purposes:

- 7.3.1. Communicate requested information to the User.
- 7.3.2. Provide the User with access to restricted pages on this website.
- 7.3.3. To compile non-personal statistical information about browsing habits, click-patterns and access to the ATAF website.

7.4. 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.

7.5. ATAF may collect, maintain, save, compile, share, disclose and sell any information collected from users, subject to the following provisions:

- 7.5.1. ATAF shall not disclose personal information from Users unless the User consents thereto.
 - 7.5.2. ATAF shall disclose information without the User's consent only through due legal process.
 - 7.5.3. ATAF may compile, use and share any information that does not relate to any specific individual.
- 7.6. ATAF owns and retains all rights to non-personal statistical information collected and compiled by ATAF.

8. Hyperlinks to third party sites

8.1. ATAF may provide hyperlinks to websites not controlled by ATAF (target sites) and such links do not imply any endorsement, agreement on or support for the content of such target sites.

8.2. ATAF 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 target sites.

9. Security

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

9.2. ATAF is under no legal duty to encrypt any content or communications from and to the ATAF website and is also under no legal duty to provide digital authentication of any page on the ATAF website.

9.3. Users may not deliver or attempt to deliver, whether on purpose or negligently, any damaging code, such as computer viruses, to the ATAF website or the server and computer network that support the ATAF website.

9.4. Notwithstanding criminal prosecution, any person who delivers any damaging code to the ATAF website, whether on purpose or negligently, shall, without any limitation, indemnify and hold ATAF harmless against any and all liability, damages and losses ATAF and its partners / affiliates may suffer as a result of such damaging code.

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

9.6. Users may 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).

9.7. Any User who commits any of the offences detailed in sections 85 to 88 of the ECT Act shall, notwithstanding criminal prosecution, be liable for all resulting liability, loss or damages suffered and/or incurred by ATAF and its partners / affiliates. The ECT Act may be downloaded from <http://www.info.gov.za/view/DownloadFileAction?id=68060>.

10. Disclaimer and limitation of liability

10.1. Subject to the provisions of sections 43(5) and 43(6) of the ECT Act, if applicable, and as far as allowed by law, ATAF (including its owners, employees, suppliers, Internet service providers, partners, affiliates and agents) shall not be liable for any damage, loss or liability of any nature incurred by whomever and resulting from-

10.1.1. access to the ATAF website;

10.1.2. access to websites linked to the ATAF website;

10.1.3. inability to access the ATAF website;

10.1.4. inability to access websites linked to the ATAF website;

10.1.5. content available on the ATAF website;

10.1.6. services available from the ATAF website;

10.1.7. downloads and use of content from the ATAF website; and

10.1.8. any other reason not directly related to ATAF's gross negligence.

10.2. The ATAF website is supplied on an "as is" basis and has not been compiled to meet the User's individual requirements. It is the responsibility of the User to satisfy himself or herself, prior to entering into this agreement with ATAF, that the content available from and through the ATAF website meet the User's individual requirements and is compatible with the User's computer hardware and/or software.

10.2.1 ATAF disclaim all liability for any direct and/or indirect loss, damage, injury or expenses however caused, arising from the use of or reliance in any manner whatsoever, on the Information.

10.2.2 The Information is distributed, transmitted and/or disseminated in good faith, without any guarantees and/or warranties of whatsoever nature including the correctness or accuracy thereof either expressed or implied.

10.2.3 Information is sourced, collated and/or compiled from a selection of various online news, broadcasted news, published news, articles, magazines, and other electronic sources without bias; and does not in any manner whatsoever reflect the personal views of ATAF.

10.2.4 News items are selected according to their relevance to the tax industry in Africa.

10.3. Information, ideas and opinions expressed on the ATAF website should not be regarded as professional advice or the official opinion of ATAF and Users are encouraged to consult professional advice before taking any course of action related to the information, ideas or opinions expressed on the ATAF website.

10.4. ATAF does not make any warranties or representation that content and services available from the ATAF website will in all cases be true, correct or free from any errors. ATAF shall take all reasonable steps to ensure the quality and accuracy of content available from the ATAF website.

10.5. ATAF does not make any warranties or representations that the ATAF website shall be available at all times. Users acknowledge that the ATAF website may be unavailable due to updates or other causes beyond the reasonable control of ATAF, including, but not limited to virus infection, unauthorised access (hacking), power failure or other "acts of God".

11. Removal and correction of content

Users are encouraged to report untrue, inaccurate, defamatory, illegal, infringing and/or harmful content available from the ATAF website to ATAF and ATAF undertakes to correct and/or remove such content or any part thereof if the person reporting such content provided reasonable grounds to prove the alleged nature of the content.

11.1 The User shall not add to this Website including the Information, any material which violates the intellectual property rights of any third party.

11.2 The Information published in this Website is protected under applicable copyright law and may not be distributed, redistribute and/or disseminated without ATAF's prior written approval. Accreditation is (where the author or source has been identified), given to respective authors and sources of Information.

11.3 The User acknowledges and agrees that:

11.3.1 the Information is published as is and ATAF is not under any obligation to edit and/or review the Information for any accuracy, truthfulness, completeness or appropriateness; and

11.3.2 use of and/or reliance on the Information is at the User's sole discretion and risk, and ATAF shall not be held liable for any damages including without limitation, loss of profit, special or consequential damages or losses and other indirect damages suffered by the User as a result of the use and/or reliance on the Information.

12. Interception of communications

12.1. Subject to the provisions of the Regulation of Interception of Communications (RIC) Act 70 of 2002, the User agrees to ATAF's right to intercept, block, filter, read, delete, disclose and use all communications sent or posted by the User to the ATAF website, its staff and employees.

12.2. The User agrees and acknowledges that the consent provided by the User in clause 12.1 satisfies the "writing" requirement as detailed in the ECT Act and the RIC Act.

13. Entire agreement and severability

13.1. The terms and conditions constitute the entire agreement between ATAF and the User and shall take precedent over any disclaimers and/or legal notices attached to any communications and/or postings received by ATAF from the User.

13.2. Any failure by ATAF to exercise or enforce any right or provision shall in no way constitute a waiver of such right or provision.

13.3. In the event that any term or condition detailed herein is found unenforceable or invalid for any reason, such term(s) or condition(s) shall be severable from the remaining terms and conditions. The remaining terms and conditions shall remain enforceable and applicable.

14. Agreement in terms of part 2 (communication of data messages) of the ECT act

The User and ATAF agree that:

14.1. The User shall be bound to these term and conditions and such agreement is concluded in Pretoria (South Africa) at the time the User enters the ATAF website for the first time and every time after that. Data Messages addressed by the User to ATAF shall only be deemed to have been received if and when responded to and/or receipt is acknowledged.

14.2. Data Messages addressed to the User by ATAF shall be deemed to be received by the User as detailed in section 23(b) of the ECT Act.

14.3. Data Messages addressed by the User to ATAF shall be deemed to have been created and sent by the User from within the geographical boundaries of South Africa.

14.4. All electronic communications between the User and ATAF is valid and legally binding regardless of whether security mechanisms are applied or not (e.g. electronic signatures and encryption).

14.5. The User agrees and warrants that Data Messages that are sent to ATAF from a computer, IP address or mobile device normally used by or owned by the User, was sent and/or authorised by the User personally.

15. Applicable and governing law

Subject to clause 5.13, the ATAF website is hosted, controlled and operated from the Republic of South Africa

and therefore the South African law enforced by the South African courts governs the use or inability to use the ATAF website, its content, services and these terms and conditions.

16. Legal costs

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

17. Electronic mail (E-mail) legal notice

17.1. This e-mail legal notice is enforceable and binding on the recipient / addressee in terms of sections 11(1) to 11(3) of the Electronic communications and Transactions (“ECT”) Act 25 of 2002. The ECT Act may be downloaded from <http://www.info.gov.za/view/DownloadFileAction?id=68060>.

17.2. This e-mail transmission contains confidential information, which is the property of the ATAF. No person, other than the recipient (so indicated by the sender) may use or disclose the contents of this message, links or attachments hereto, to any person whatsoever. Unauthorised disclosure and/or use may result in civil and criminal liability.

17.3. The information in this e-mail or attachments thereto is intended for the attention and use of the addressee only. If you are not the intended addressee/recipient, you are hereby notified that any disclosure, copying or distribution of the contents of this email transmission or the taking of any action in reliance thereon or pursuant thereto, is strictly prohibited. Should you have received this e-mail in error, please delete and destroy it and any attachments thereto immediately. At no time may you act on the information contained therein.

17.4. The e-mail address of the sender may not be used, copied, sold, disclosed or incorporated into any database or mailing list for spamming and/or other marketing practices without the prior consent of ATAF.

17.5. Under no circumstances shall ATAF or the sender of this e-mail be liable to any party for any direct, indirect, special or consequential damages, including, without limitation, any loss of profits, business interruption, loss of programs or other data on information handling systems or otherwise, even if ATAF or the sender of this e-mail have been expressly advised of the possibility of such damages.

17.6. Any agreements concluded with ATAF by using electronic correspondence shall only come into effect once ATAF indicated such contract formation in a follow up or return communication as contemplated in section 22(2) of the ECT Act.

17.7. Correspondence sent to ATAF shall be regarded as having been received in accordance with section 23 (b) of the ECT Act.

17.8. No warranties are made or implied that any employee and/or contractor of ATAF is authorised to create and send this communication.

17.9. ATAF reserves the right to intercept, filter, view, block, delete, access, copy, read and act upon this e-mail message and all e-mail messages sent as reply messages to the e-mail address of the sender.

17.10. ATAF retains the copyright to all e-mail messages and attachments sent from its communications systems. The recipient / addressee is hereby licensed to open and read the message and/or attachments only – all other rights are reserved unless so indicated by the sender.

17.11. The views and opinions expressed in this e-mail message do not necessarily reflect the views and/or opinions of ATAF. If this e-mail message is used for purposes unrelated to the official business of ATAF, ATAF shall not be liable for any damage or loss caused by the contents of this message and the sender shall take full responsibility therefore in his/her sole and personal capacity.

17.12. Subject to urgent and interim court relief, all disputes and/or disagreements and/or damages and/or liabilities, in any manner related to the following-

17.12.1. interpretation and enforceability of this e-mail legal notice;

17.12.2. content (including message headers, links and/or attachments) of this email message; and/or

17.13. sending or receipt of this e-mail message, shall be referred to urgent and confidential arbitration in terms of the ATAF Dispute Resolution services available from <http://www.ATAF.gov.za/home.asp?pid=214>. The law of South Africa shall govern this e-mail message and legal notice.

17.14. Information disclosures required by law:

17.15. Full name of ATAF: African Tax Administration Forum. S

17.16. Postal address – to be advised.

17.17. Street address – to be advised.

17.18. Website: <http://www.ataftax.org>

17.19. This e-mail legal notice shall at all times take precedence over any other e-mail disclaimer(s) received by employees or contractors utilising the communications facilities of ATAF.

17.20. ATAF retains the copyright in this e-mail legal notice. © 2012 ALL RIGHTS RESERVED. Copying, distribution or use of this notice, in whole or in part, may result in civil and criminal prosecution.