

## **Conditions for Listing in the IRAS ASR+**

### **1. Introduction**

- 1.1. The Entity has indicated that it wishes to list its software on the IRAS Accounting Software Register Plus (“ASR+”). Listing on the IRAS ASR+ is subject to these Conditions.
- 1.2. IRAS will consider the listing of the Entity’s software on the IRAS ASR+, provided that the Entity acknowledges that it is bound by these Conditions as long as its software is listed on the IRAS ASR+.
- 1.3. The submission of the IRAS ASR+ Application Form does not give the Entity an entitlement to be listed on the IRAS ASR+.
- 1.4. IRAS reserves the right to take additional factors (e.g. financial standing, track record, compliance with Singapore tax laws and customer feedback) into consideration during the application, renewal or de-listing process.
- 1.5. IRAS reserves the right to request demonstrations of the software and/or additional information on the Entity, during the application and renewal process and/or the period during which the software is approved for listing on the IRAS ASR+, to ensure compliance with the conditions (e.g. financial standing, technical requirements) to be listed on the IRAS ASR+.
- 1.6. The acceptance by IRAS of the IRAS ASR+ Application Form does not constitute a service being provided by either IRAS or the Entity. At no time should IRAS and the Entity be construed or represented to be in any partnership, agency or any other form of commercial association or affiliation.
- 1.7. IRAS retains ownership of the IRAS ASR+ at all times and may make changes to the IRAS ASR+ at any time, including the removal of any listed software from the IRAS ASR+.
- 1.8. While IRAS will take reasonable action to notify the Entity prior to the removal of the Entity’s software from the IRAS ASR+, IRAS nonetheless reserves the right to remove any software from the IRAS ASR+ at any time, for any reason, and without notice.
- 1.9. The listing of the software on the IRAS ASR+ does not constitute any endorsement of the software by IRAS. The Entity will not in any way represent that its software has any such endorsement.

### **2. Who these Conditions Apply to**

- 2.1. These Conditions apply to the Entity.

### **3. Changes to Conditions**

- 3.1. IRAS may change the Conditions at any time.
- 3.2. IRAS will take reasonable action to bring any impending changes to the attention of the Entity, prior to the changes taking effect.
- 3.3. If the Entity does not accept the changes to the Conditions, it shall notify IRAS immediately, and IRAS will remove the Entity’s software from the IRAS ASR+.

### **4. Information and Attachments Provided**

- 4.1. All information provided to IRAS by the Entity for the purpose of listing its software on the IRAS ASR+ must be true, complete and accurate.

### **5. Compliance with the IRAS ASR+ Requirements**

- 5.2. The Entity is responsible for keeping up to date with changes to the API Technical Specifications document. Any changes to the API Technical Specifications document should be accurately reflected in the IRAS ASR+-listed software.



- 5.3. The Entity is responsible for ensuring that the operation of its software by users of the software would not be inconsistent with compliance with Singapore tax laws. The design and operation of the software **shall be aligned with IRAS' objective to promote tax compliance (e.g. make accurate representations of tax affairs facilitate user compliance with Singapore tax laws) at all times.**
- 5.4. If the Entity and/or its software no longer meets the requirements of the IRAS ASR+, the Entity is responsible for informing IRAS within **7 calendar days** from the date of discovering the non-compliance. The Entity is also responsible for fixing the software and providing a status update to IRAS within **14 calendar days** from the date of informing IRAS.
- 5.5. If IRAS finds that the IRAS ASR+-listed software no longer meets the requirements of the IRAS ASR+, and the Entity had failed to inform IRAS and fix its software (as mentioned in Para 5.4), IRAS will remove the Entity's software from the IRAS ASR+ immediately.
- 5.6. The Entity is responsible for informing IRAS if there are any material changes to the Entity's ability to continue with its business operations and/or service its resellers/consumers **within 7 calendar days** from the date of the material change.

#### 6. Terms of Use for IRAS' Name and Logo

The Entity understands Section 28 of the Inland Revenue Authority of Singapore Act<sup>1</sup>, and agrees to be bound by the following Terms of Use for IRAS' Name and Logo if it is approved for listing on the IRAS ASR+.

##### **Tier 1 to Tier 3 Listing**

- 6.1 The Entity and its resellers will only use **the following wording in all their marketing/promotional efforts and materials:**

"<<Software Name>> is one of the software listed on the IRAS Accounting Software Register Plus ("ASR+"). Please visit IRAS corporate website to ensure legitimacy."

#### 7. Complaint Resolution

- 7.1. The Entity must investigate any complaint made to it in relation to the software listed on the IRAS ASR+ and notify IRAS about the complaint within **7 calendar days** from the date of receipt of the complaint. The Entity will rectify the complaint and provide a status update to IRAS within **14 calendar days** from the date of notifying IRAS.
- 7.2. Where IRAS receives notice of a complaint made in relation to the software listed on the IRAS ASR+, the Entity, or the completeness or accuracy of the information or attachments provided by the Entity, IRAS:
  - a) Will refer the complainant to the Entity for resolution of the complaint. The Entity will rectify the complaint and provide a status update to IRAS within **14 calendar days** from the date of referral of the complainant to the Entity;
  - b) May independently investigate the complaint.
- 7.3. Where IRAS investigates a complaint under Para 7.2(b), it will notify the Entity about the outcome of the investigation within **30 calendar days** from the date IRAS receives notice of the complaint. If arising from the investigation, IRAS believes the complaint to be of substance, the Entity must rectify the complaint immediately to the satisfaction of IRAS.

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<sup>1</sup> Section 28 of the IRAS Act – Authority's symbol

(1) IRAS ("The Authority") shall have the exclusive right to the use of such symbol or representation as it may select or devise and thereafter display or exhibit in connection with its activities or affairs.

(2) Any person who uses a symbol or representation identical with that of the Authority, or which so resembles the Authority's symbol or representation as to deceive or cause confusion, or to be likely to deceive or to cause confusion, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.



8. Liability and Failure to Meet Conditions

- 8.1. IRAS will not be liable for any losses or damages, loss of income, profit or savings, or indirect, incidental, special, consequential or punitive damages encountered by the Entity, arising from or in connection with the listing of its software on the IRAS ASR+. The Entity shall hold IRAS harmless from any claim made against IRAS arising from or in connection with the use of its software listed on the IRAS ASR+.
- 8.2. If the Entity breaches any of these Conditions, IRAS may commence legal proceedings to protect its interests, remove the Entity's software from the IRAS ASR+, and/or publicise the Entity's breach of Conditions via the IRAS ASR+ webpage.

9. Glossary

**"Entity"** means the firm which developed and is the legal owner of the software that the firm intends to list on the IRAS ASR+ and/or the firm which has been licensed by the legal owner of the software to distribute the software that that the firm intends to list on the IRAS ASR+.

**"IRAS"** means the Inland Revenue Authority of Singapore.

**"Singapore tax laws"** means all relevant Income Tax and Goods and Services Tax legislation.