

Conditions for Listing in IRAS' Accounting Software Register

1. Introduction

- 1.1. The Entity has indicated that it wishes to list its accounting software on IRAS' Accounting Software Register ("ASR").
- 1.2. IRAS will consider the listing of the Entity's accounting software in the ASR, provided that:
 - a) The Entity accepts and agrees to be bound by the Conditions stipulated in Paras 1 to 7; and
 - b) The Entity confirms that the accounting software is compliant with the IRAS e-Tax Guide, "Guide on Accounting Software (for Software Developers)".
- 1.3. The submission of the Self-Review Checklist/ Annual Renewal Form/ Application for assessment of the recommended features by the accounting software developers and all the required attachments does not give the Entity an entitlement to be listed in the 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 in the ASR.
- 1.6. The acceptance by IRAS of the self-review checklist for accounting software developers and all the required attachments does not constitute a service.
- 1.7. IRAS retains ownership of the ASR at all times, and may make changes to the ASR at any time, including the removal of any listed accounting software from the ASR.
- 1.8. While IRAS will make all reasonable attempts to notify the Entity prior to the removal of the Entity's accounting software from the ASR, IRAS nonetheless reserves the right to remove any software from the ASR at any time, for any reason, and without notice.
- 1.9. The listing of the accounting software in the ASR does not constitute any endorsement or sponsorship of the software by IRAS. The Entity will not in any way represent that its accounting software has any such endorsement or sponsorship

2. Who these Conditions Apply to

- 2.1. These Conditions apply to the Entity and IRAS.

3. Changes to Conditions

- 3.1. IRAS may change the Conditions at any time.
- 3.2. IRAS will make all reasonable attempts 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 accounting software from the ASR.

4. Information and Attachments Provided

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

5. Compliance with IRAS' e-Tax Guide, "Guide on Accounting Software (for Software Developers)" and Singapore Tax Laws

- 5.1. IRAS may make changes to the e-Tax Guide, "Guide on Accounting Software (for Software Developers)" at any time. It is the responsibility of the Entity to ensure that its ASR-listed accounting software is compliant with the e-Tax Guide at all times.
- 5.2. The Entity is responsible for keeping abreast of developments in Singapore tax laws. Any changes to the Singapore tax laws should be accurately reflected in the ASR-listed accounting software.
- 5.3. The Entity is responsible for ensuring its compliance with Singapore tax laws. Its practices **shall be aligned with IRAS' objective to promote tax compliance (e.g. make accurate representations of tax schemes, encourage its resellers/ consumers to comply with Singapore tax laws) at all times.** The entity will rectify any non-compliant and undesired behaviour within **14 calendar days** upon notification by IRAS.

- 5.4. If the Entity and/ or its accounting software is no longer compliant with the IRAS e-Tax Guide, “Guide on Accounting Software (for Software Developers)”, 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 accounting 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 ASR-listed accounting software is non-compliant with the e-Tax Guide, “Guide on Accounting Software (for Software Developers)”, and the Entity had failed to inform IRAS and fix its accounting software (as mentioned in Para 5.4), IRAS will remove the Entity’s accounting software from the ASR immediately and the Entity shall provide all affected resellers / consumers with a free software upgrade to the compliant version within **14 calendar days** of the date IRAS informs the Entity that its accounting software is non-compliant. Should the Entity be unable to provide such an upgrade, the Entity shall compensate its affected resellers / consumers (e.g. reimburse the cost of replacing the non-compliant software) within **14 calendar days** of the date IRAS informs the Entity that its accounting software is non-compliant.
 - 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 / service its resellers / consumers **within 7 calendar days** from the date of the material change. The Entity is also responsible for informing its resellers / consumers and compensating / assisting them in accordance with the contracts between the parties.
 - 5.7. The Entity understands Section 28 of the Inland Revenue Authority of Singapore Act, and the Entity and its resellers will only use **the wording prescribed in Para 6.3 of the e-Tax Guide, “Guide on Accounting Software (for Software Developers)” in all their marketing / promotional efforts and materials.**
6. Dispute Resolution
- 6.1. The Entity must investigate any complaint made to it in relation to the accounting software listed in the 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.
 - 6.2. Where IRAS receives notice of a complaint made in relation to the accounting software listed in the 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.
 - 6.3. Where IRAS investigates a complaint under Para 6.2(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.
7. Liability and Failure to Meet Conditions
- 7.1. IRAS will not be liable for any losses or damages, loss of income, profit or savings, or indirect, incidental, special, consequential or punitive damages arising from or in connection with the use of an accounting software listed in the ASR.
 - 7.2. If the Entity breaches any of these Conditions stipulated from Paras 1 to 7, IRAS may commence legal proceedings to protect its interests, remove the Entity’s accounting software from the ASR, and / or publicise the Entity’s breach of Conditions via the IRAS ASR webpage.
8. Glossary
- “**Entity**” means the firm which developed and is the legal owner of the accounting software that the firm intends to list in IRAS’ ASR and/ or the firm which has been licensed by the legal owner of the accounting software to distribute the accounting software that that the firm intends to list in IRAS’ ASR.
- “**IRAS**” means the Inland Revenue Authority of Singapore.
- “**Conditions**” means the conditions stipulated in Paras 1 to 7.

“Singapore tax laws” means all relevant Income Tax (including Productivity and Innovation Credit) and Goods and Services Tax legislation.