

# Gateway Services Terms of Use

## Welcome to Inland Revenue's Gateway Services Terms of Use.

These terms are for the use of our gateway services delivered by our digital channels:

- Gateway Customer Support Portal
- Developer Portal
- Gateway Product and API Services.

You need to register with us using our Gateway Customer Support Portal and be approved by us before you can use our gateway services.

Once you are registered and approved you need to use our Developer Portal so you can develop, build, and test the integration of your software with our Gateway Product and API Services. You will also be able to use our Gateway Customer Support Portal to access our Gateway customer service management services.

When your software is developed and fully tested, you can integrate with and use our Gateway Product and API Services.

These terms are necessary to protect taxpayer information and other confidential information, including our security requirements we provide you, to ensure the secure and lawful use of our gateway services, and to maintain the integrity of New Zealand's tax system.

By registering and using our gateway services, you agree to these terms. Depending on the specific gateway services you use, some terms may not apply to you.

These terms form the foundation of our working relationship and help ensure secure, reliable and compliant access to Inland Revenue's systems.

### 1. Scope of terms

These terms apply to your access to and use of our gateway services. Depending on the services you use, they may also apply to your handling of taxpayer information.

By registering and by using any of our gateway services including our Developer Portal, Gateway Customer Support Portal, and Gateway Product and API Services, you accept these terms and agree to follow them.

### 2. Definitions

In these terms:

- **customer** means your customer to whom you provide your services.
- **taxpayer information** means any information about taxpayers, including their personal details.
- **gateway services** refer to the digital services we provide through the Developer Portal, Gateway Customer Support Portal, and data exchanged through integration.
- **terms** mean these Gateway Services Terms of Use.
- **you** or **your** refers to the individual, organisation, partnership or entity that has registered to use our gateway services.
- **we, us** or **our** means Inland Revenue.

### 3. Registration

When you register to use our gateway services, you agree to the following:

- (a) The information you provide to us when you register or when we otherwise request information from you, is true and correct. This includes all details submitted by you through our due diligence process.
- (b) You give us permission to carry out tax checks on you by reviewing your tax records. These checks are part of our broader compliance and integrity checks of you and may occur when you register and at other times while using our gateway services.

- (c) If you are an organisation or entity and we ask you to do so, you agree to obtain the consent of your directors, key office holders, or your partners if you are in a formal partnership, for us to carry out tax checks on them.

If, based on our risk assessment, we deem it not appropriate to grant access to some or all our gateway services, we will let you know as soon as possible.

#### 4. Use of our gateway services

By using our gateway services, you agree to:

- (a) Keep all taxpayer information, including personal information you receive, strictly confidential, and maintain appropriate security measures to prevent unauthorised access or use.
- (b) Comply with and treat the following as confidential:
  - Our security requirements, including any operational security framework, we provide or make available to you.
  - Any security assessments we carry out on you.
- (c) Keep your gateway services account and login credentials safe and secure.
- (d) Follow all guides and technical requirements we provide or make available to you for using our gateway services.
- (e) Comply with all relevant laws and regulations, including the Privacy Act 2020, when using our gateway services, managing taxpayer information, and delivering your services.
- (f) Act honestly and ethically when collecting, processing and using taxpayer information and ensure your use of our gateway services and taxpayer information does not compromise the integrity of the tax system.
- (g) Treat taxpayer information in a secure and confidential manner.
- (h) Only use taxpayer information as authorised by us and/or your customers.
- (i) Not disclose taxpayer information to any third party unless you have the taxpayer's consent or the consent of their authorised agent. You must provide evidence of this consent if we ask for it.
- (j) Provide us with your customer terms and conditions, including any updates, if we request the same.
- (k) Allow us to conduct audits of you from time to time if you receive taxpayer information through our gateway services. We will give you at least 14 days' written notice and conduct audits during normal business hours. Audits may include reviewing your or your service provider's premises, systems and records related to the collection, processing and use of taxpayer information. We will follow your reasonable security and confidentiality requirements during the audit.

You also agree not to:

- (l) Use our gateway services for any unlawful, misleading, dishonest or unauthorised purpose.
- (m) Exceed the technical limits set for your connection to our gateway services unless we've agreed otherwise. Your connection technical limits as may be advised to you.
- (n) Intentionally interfere with, damage or disrupt our gateway services or related systems and networks.
- (o) Use our name or logo (unless we agree in writing you can use these), claim our endorsement of you or your service, or suggest you represent us.
- (p) Share, assign or outsource your access to our gateway services to any third party without our approval.
- (q) Change your approved purpose or use of our gateway services or taxpayer information we provide to you without our agreement.

#### 5. Notification by you

5.1 **Prompt Notifications:** You must promptly notify us if you experience or suspect any of the following:

- (a) A notifiable privacy breach involving taxpayer personal information
- (b) A confidentiality breach involving taxpayer information
- (c) A security breach that affects your use of the gateway services or taxpayer information
- (d) Any unauthorised use of your gateway services account

so that we can take prompt and appropriate action to manage the problem in collaboration with you.

5.2 **Advance Notifications:** You must notify us in advance if you:

- (a) Want to change the purpose for which you use our gateway services, including any changes to what you use taxpayer information for that we provide to you.
- (b) Plan to make material changes to the systems you use to process taxpayer information that we provide to you or to access our gateway services.
- (c) Are impacted by material events such as and not limited to – you become insolvent or bankrupt, legal or disciplinary proceedings are taken against you, there are changes to your key office holders, if you propose to enter a major transaction (for example, a merger or acquisition) or a transaction that results in a person obtaining or losing control of the organisation, and if there is a lapse or change in your insurance arrangements

## 6. Termination, change of services, other matters.

- 6.1 **Communicate with you:** We will always endeavour to communicate directly with you to appropriately resolve any issues arising before we exercise our right to suspend or terminate your access to our gateway services, unless a matter is so serious immediate intervention by us is required.
- 6.2. **Our Right to Suspend or Terminate:** We may limit, temporarily suspend, or terminate your access to our gateway services if:
  - (a) You breach these terms.
  - (b) You are placed into administration, receivership or liquidation, are declared bankrupt, cannot pay your debts, or fail to meet your tax obligations.
  - (c) You, your owner, or a key office holder are convicted of a serious breach of the law.
  - (d) We reasonably determine, based on your actions or inactions, that you are no longer suitable to have access to our gateway services.
- 6.3 **Your Right to Terminate:** You may stop using our gateway services at any time, for any reason, by notifying your relationship manager or our External Relationships team.
- 6.4 **Changes to Our Services:** We may change, update, replace or discontinue our gateway services at any time and we will endeavour to provide you with reasonable notice before we do so. These changes may be necessary to:
  - (a) Maintain system performance.
  - (b) Reflect changes in legislation or processes.
  - (c) Protect the integrity of the tax system.

You agree to follow any reasonable instructions we give you regarding these changes.

- 6.5 **Inactive use:** If you do not use our gateway services for a continuous period of more than 180 consecutive days we may terminate your access. If you wish to use the services again, you will need to re-register through our standard registration process.
- 6.6 **Intellectual Property:** You do not own any intellectual property rights in our gateway services or taxpayer information.

We grant you a limited, non-exclusive, non-transferable right to use taxpayer information we provide to you only for your approved business purpose.

- 6.7 **Handling Taxpayer Information Upon Business Closure:** Your customer terms and conditions need to address how you will treat taxpayer information we have provided to you if your business ceases trading for any reason.

## 7. Liability

- 7.1 **No liability:** Our gateway services are generally available 24 hours a day, 7 days a week, except during scheduled updates or maintenance. We will not be liable to you or your customers in any way for any faults, errors, disruptions or unavailability of our gateway services, however caused and whether scheduled or unscheduled.

Our gateway services are provided 'as is,' and we do not warrant their performance or quality, or the accuracy of any taxpayer information we provide.

- 7.2 **Loss:** We are not liable for any direct, indirect, incidental, special or consequential damages that may result from your use of, or inability to use, our gateway services or taxpayer information.
- 7.3 **Indemnity:** You agree to indemnify us against any loss or expense (excluding any indirect or consequential loss) we incur arising from your:
- (a) Breach of these terms, or
  - (b) Unlawful or negligent actions or omissions or wilful misconduct in connection with your use of the gateway services.

## **8. Change to Terms**

We may update or modify these terms at any time. We will endeavour to provide you with reasonable prior notice of such change, and your continued use of the gateway services after the notice period means you accept the updated terms. You are responsible for reviewing the terms regularly to ensure you remain compliant.

## **9. Governing Law**

These terms are governed by the laws of New Zealand.