

# Revenue Scotland Online Services Conditions of Use

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These Conditions of Use, together with any and all other documents referred to herein, set out the terms under which the Organisation may access and use Revenue Scotland’s Scottish Electronic Tax System (“SETS”).

PLEASE READ THESE CONDITIONS OF USE CAREFULLY AND ENSURE YOU UNDERSTAND THEM BEFORE USING SETS. THE ORGANISATION’S AGREEMENT TO COMPLY WITH AND BE BOUND BY THESE CONDITIONS OF USE IS DEEMED TO OCCUR UPON THE FIRST LOGIN TO SETS BY A PERSON ON BEHALF OF THE ORGANISATION. IF THE ORGANISATION DOES NOT AGREE TO THESE CONDITIONS THE ORGANISATION MUST NOT USE SETS.

## 1. DEFINITIONS

**Administrator** means an administrator(s) nominated by an Organisation to act on its behalf in relation to SETS;

**Agent** means an Organisation which has registered to use SETS on behalf of a Taxpayer (or a number of Taxpayers);

**Access Credentials** means the unique log-in name, pin, password and/or other means of identification allocated to the Organisation's Users by Revenue Scotland from time to time to enable access to SETS;

**Content** means any and all text, graphics, audio, video, scripts, code, software, databases and any other form of information capable of being stored on a computer that appears on, or forms part of, or is accessible through SETS (but excluding any Material).

**Data Protection Legislation** means the General Data Protection Regulation (*Regulation (EU) 2016/679*) (GDPR), the Data Protection Act 2018, the Regulation of Investigatory Powers (Scotland) Act 2000, the Privacy and Electronic Communications (EC Directive) Regulations 2003 and all applicable laws and regulations relating to processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner.

**Equipment** means the equipment which the Organisation is required to have in order to access SETS and which is capable of communicating with the System, including, without limitation, telephone lines, modems, hardware and software;

**Guidance** means the current published version of relevant non-statutory guidance relating to SETS made available by us on Revenue Scotland's website and includes any variation or replacement of such guidance from time to time;

**Intellectual Property Rights** means patents, inventions, trademarks, service marks, logos, design rights, applications for any of the foregoing, copyright, database rights, domain names, trade or business names, moral rights and other similar rights or obligations, whether registerable or not, in any country or jurisdiction;

**Legislation** means The Revenue Scotland and Tax Powers Act 2014; The Land and Buildings Transaction Tax (Scotland) Act 2013; and the Landfill Tax (Scotland) Act 2014 as amended by any subsequent enactment, modification, order, regulation or instrument, and any subordinate legislation made under the foregoing acts.

**Material** means information held on SETS and accessible by an Organisation and includes, without limitation, registration information, draft and submitted tax returns, claims and applications, supporting documentation, and emails (including any attachments) held in the Secure Mailbox.

**Organisation** means a business or organisation which has registered to use SETS, including (without limitation) a company, firm, partnership or sole trader, and includes the Organisation's Administrator(s) and Users.

**Organisation's Data** means any Material which comprises information and data submitted, uploaded or posted to SETS by an Organisation's Administrator(s) and Users and which is stored in SETS.

**SETS** means the Scottish Electronic Tax System, a web-hosted online service provided by Revenue Scotland to enable Organisations to: submit electronic tax returns; view and manage records online; and securely communicate with, and share relevant information with Revenue Scotland. For the avoidance of doubt, any reference to SETS in these Conditions shall include both the online service "as is" at the time these Conditions are accepted by the Organisation and any modifications or additional features and functionality which may be implemented or added by us from time to time;

**Support Desk** means the facility provided by Revenue Scotland to provide assistance and support to the Organisation in respect of the Organisation's use of the System and SETS;

**System** means Revenue Scotland's web infrastructure and the hardware and operating system software, and all other software and programs which comprise the SETS hosting and communications service, as the same may be modified, amended or updated from time to time;

**Taxpayer** means a person or an Organisation (as the context may require) which has a liability to pay tax in accordance with the Legislation.

**User** means an Administrator and any individual who is authorised to access the System and use SETS by an Administrator on behalf of an Organisation;

**Website** means Revenue Scotland's website at [www.revenue.scot](http://www.revenue.scot);

## 2. REGISTRATION

2.1 The Organisation must register in order to access and use SETS. "How to" guidance on the registration process can be found on the [Revenue Scotland website](http://www.revenue.scot). All requests to register to use SETS are subject to Revenue Scotland's [\[verification process\]](#). Revenue Scotland may refuse an application for registration in which case Revenue Scotland shall provide the Organisation with full details of the reason for any refusal.

2.2 If the Organisation is registering as an Agent then the Taxpayer must have authorised the Organisation to act on their behalf. By accessing a Taxpayer's data and records held on SETS the Organisation is confirming that the Organisation has a continuing valid authority to act on behalf of that Taxpayer. Revenue Scotland reserve the right to require the Organisation to provide Revenue Scotland with an agent authorisation in writing signed by the Taxpayer.

2.3 The Organisation shall be responsible for ensuring that it has the Equipment necessary to obtain access to the System via the internet (or such other means of electronic access as Revenue Scotland may reasonably require from time to time). Revenue Scotland shall have no obligation or liability in respect of any defect or failure of the Organisation's Equipment.

- 2.4 When registering as an Organisation, the first person to log-in will automatically be assigned the role as an Administrator. Such a person may appoint additional Administrators. If any person, being the sole or remaining Administrator, ceases to be the Administrator for any reason, the Organisation shall appoint a new Administrator as soon as practicable.
- 2.5 The Administrator shall:
- Be responsible for the creation of Users (including additional administrators) for its Organisation and may authorise one or more Users to use SETS;
  - Ensure that the information provided to Revenue Scotland about the Organisation and Users is true, accurate, current and complete and that such information (including, without limitation, names, address, email addresses) is kept updated; and
  - Be Revenue Scotland's first point of contact in connection with SETS and these Conditions.
- 2.6 Prior to using SETS the Administrator and each User must accept these Conditions by completing the appropriate box below on first sign up to the System.
- 2.7 The Organisation are responsible for providing training to its Users on access to and use of SETS and the Organisation shall ensure that all Users are suitably qualified and sufficiently competent and that the Users use SETS in accordance with these Conditions and the Guidance. The Organisation must ensure that the number of Users authorised by the Organisation is not greater than that reasonably required by the Organisation to fulfil the Organisation's business needs.
- 2.8 The Organisation is bound by and liable for the acts and omissions of, and any breaches of the Conditions by, the Organisation's Administrators and Users as if they were the Organisation's acts, omissions or breaches.
- 2.9 The Organisation and/or the Administrator must immediately withdraw access to SETS from any User who is suspected of or has been involved in improper use of SETS or breach of these Conditions, or whose circumstances have changed such that the User is no longer authorised to act on behalf of the Organisation.

### **3. USE**

- 3.1 The Organisation may use SETS for the purpose of: creating and submitting tax returns; searching, viewing, copying and printing Material stored in the Organisation's online repository on SETS; and to communicate with Revenue Scotland and share relevant information.
- 3.2 The Organisation's use of SETS must fully comply with all Legislation and have regard to any relevant Guidance.
- 3.3 The Organisation must not, and must ensure that its Users do not;

- Do or omit to do anything that will or may adversely affect the operation, security, integrity, stability or overall efficiency of SETS;
- Attempt to rectify, or permit any other person to rectify any fault or inaccuracy in the System or SETS, or, except to the extent expressly permitted, otherwise attempt to make any deletions, additions, alterations or adjustments to the System, SETS or any Materials. For the avoidance of doubt, the foregoing does not apply to creating, editing and deleting draft tax returns; any request by the Organisation for a tax return to be disregarded by Revenue Scotland; the Organisation's statutory right to amend a tax return after submission; or to the management by the Organisation of the its Secure Mailbox;
- Use the System or SETS in any way that causes any damage or interruption to the System and/or SETS;
- Use any automated software agents, including, without limitation any web scraper, spider or other web crawler, to access SETS or to search, copy monitor or obtain links to the SETS other than an automated programme within a case management system as expressly authorised by Revenue Scotland in writing; and
- Use the System or SETS for any unlawful purpose or activity.

#### **4. ACCESS CREDENTIALS**

- 4.1 The Organisation must establish and maintain appropriate measures to safeguard SETS from unauthorised access through its Users' Access Credentials.
- 4.2 The Organisation must ensure that its Users keep their Access Credentials safe and secure and do not disclose them to another person.
- 4.3 The Organisation shall not, and shall ensure that its Users do not, transfer or share Access Credentials with another person.
- 4.4 The Organisation shall immediately deactivate a User's access to SETS if the User's Access Credentials become known or accessible to another person and/or the Organisation has grounds for suspecting that a person has discovered or is making use of a User's Access Credentials.
- 4.5 The Organisation shall remain liable in respect of the use of SETS where SETS was accessed using its User's Access Credentials up until such time as the Organisation has deactivated that User's access to SETS in accordance with Conditions 2.9 and 4.4.
- 4.6 Unauthorised access to or modification of computer material may be a criminal offence under the Computer Misuse Act 1990 and the Organisation should ensure that this is brought to the attention of the its Users.

#### **5. SYSTEM AVAILABILITY AND INTEGRITY**

- 5.1 Revenue Scotland shall determine the hours of access to SETS and shall publish these from time to time on Revenue Scotland's website.

- 5.2 Revenue Scotland do not warrant or make any representations as to the speed of transmission of data or that the Organisation's use of SETS will be uninterrupted. Revenue Scotland shall use reasonable endeavours to provide a continuing service during the published hours of access and to restore access as soon as possible following any interruption or suspension of SETS.
- 5.3 Revenue Scotland may at any time suspend access to SETS for the purposes of investigation, maintenance, repair or changes to the System and/or SETS. Revenue Scotland shall have no liability for any losses of whatever nature or howsoever arising due the unavailability of SETS. Except in case of urgent necessity to protect the security, integrity or stability of SETS, Revenue Scotland shall give as much notice of any unscheduled downtime as is reasonable in all the circumstances.
- 5.4 If SETS is disrupted for any reason, it remains the Organisation's responsibility to ensure that it complies with any statutory time limits including as regards the filing of tax returns.
- 5.5 Revenue Scotland exercise all reasonable skill and care to ensure that SETS is secure and free from viruses and other malware. It is the Organisation's responsibility to protect its Equipment from viruses, malware and other internet security risks. The Organisation must not deliberately or recklessly introduce to the System or SETS viruses or other malware or any other material which is malicious or technologically harmful.
- 5.6 Revenue Scotland shall endeavour to provide a Support Desk during the hours 09.00 to 16.00 Monday to Friday, except Thursdays 09:00 – 10:00 (staff training) and excluding Scottish public holidays and any other closures of which Revenue Scotland shall provide advance notice. The Organisation shall promptly report System and SETS faults and defects to the Support Desk. Revenue Scotland reserve the right at its absolute discretion to determine the priority, remedy and resolution times for all incidents raised by the Organisation.

## **6. DISCLAIMER AND LIMITATION OF LIABILITY**

- 6.1 The Organisation expressly understands and agree that its use of SETS is at its own risk. Revenue Scotland is providing SETS on an "as is" and "as available" basis and makes no representation or warranty of any kind with respect to the System, the Content, the Materials or SETS, including, without limitation, as to accuracy, timing, reliability, completeness or fitness for purpose.
- 6.2 Nothing in these Conditions excludes or limits Revenue Scotland's liability for death or personal injury arising from its negligence, or fraud or fraudulent misrepresentation, or any other liability to the extent it cannot be excluded or limited by any applicable law.
- 6.3 To the extent not prohibited by law, in no event shall Revenue Scotland be liable for any damages including (without limitation) for any loss of use, loss of data, lost profits, business interruption, or any indirect, incidental or consequential damages, arising out of or related to the use or availability of the System or SETS or loss or damage to Equipment.

## 7. PROPRIETARY RIGHTS

- 7.1 Subject to Condition 7.3, all Intellectual Property Rights in the Content and Materials shall at all times remain vested in Revenue Scotland or its licensors. The Organisation are permitted to use the Content and the Materials only as expressly authorised in these Conditions and must not use them for any purpose other than in connection with its authorised use of SETS. If the Organisation becomes aware of any unauthorised use of the Content or Material the Organisation agrees to notify Revenue Scotland immediately.
- 7.2 Unless otherwise specified, the Content and Material are [Crown copyright](#). They may be reproduced free of charge in any format or medium provided that they are reproduced accurately and not used in a misleading context. Where the Content or Material are being copied to others, the source must be identified and the copyright status acknowledged. The permission to reproduce Crown copyright Content and Material does not extend to any Content and Material which is identified as being the copyright of a third party.
- 7.3 To the extent that the Organisation may own the rights, title and interest in and to the Organisation's Data then the provisions of Condition 7.4 shall apply. The Organisation shall have sole responsibility for the legality, reliability, integrity, accuracy and quality of the Organisation's Data.
- 7.4 Subject to Condition 8, the Organisation grants to Revenue Scotland an irrevocable, perpetual, royalty-free world-wide licence to copy, issue copies, make available and use any Organisation's Data which the Organisation transmits to, uploads or posts on SETS in connection with Revenue Scotland's statutory functions, including the management and collection of taxes.

## 8. DATA PROTECTION

- 8.1 For the purposes of this Condition 8, "controller", "personal data" and "processing" shall have the meaning prescribed under Data Protection Legislation.

"party/parties" means Revenue Scotland and the Organisation.

"Purpose" means accessing and using SETS and fulfilling statutory responsibilities and obligations in connection with the assessment and collection of taxes, in compliance with the Legislation.

"Permitted Recipients" means (i) Revenue Scotland, their employees and agents; (ii) any public body with whom Revenue Scotland has entered into an information sharing agreement and (iii) the Organisation, their Administrators and Users, and any relevant Taxpayers.

"Shared Personal Data" means personal data submitted, held, viewed and otherwise processed through SETS.

- 8.2 The parties acknowledge that each party is the controller for the Shared Personal Data where, as a matter of fact and law, that party determines the purposes and means of the



processing of the Shared Personal Data. Each party acknowledges that one party (the Data Discloser) will regularly disclose to the other party Shared Personal Data collected by the Data Discloser for the Purpose.

8.3 Both parties shall duly observe all of their obligations under Data Protection Legislation which arise in connection with the provision of and use of SETS.

8.4. Each party shall:-

- Process the Shared Personal Data only for the Purpose;
- Not disclose or allow access to the Shared Personal Data to anyone other than the Permitted Recipients except and to the extent that such disclosure may be required by law; and
- Notify the other party without undue delay on becoming aware of any breach of the Data Protection Legislation in connection with SETS and the Shared Personal Data.

8.5 Use of SETS is subject to Revenue Scotland's [Privacy Policy and Cookies Policy](#). These policies are incorporated into these Conditions by this reference.

## 9. TERMINATION AND SUSPENSION

9.1 Without prejudice to Revenue Scotland's rights and remedies under these Conditions or otherwise, Revenue Scotland may, with or without notice, suspend the Organisation's or any individual User's access to SETS until further notice if, in Revenue Scotland's reasonable opinion:

- The Organisation or the User are in breach of any provision of these Conditions;
- The Organisation or the User misuse any element of the System or SETS; and
- Revenue Scotland suspect that Access Credentials have been improperly used.

9.2 Revenue Scotland may terminate the Organisation's use of SETS by notice in writing where:

- The Organisation commits a material breach of the Conditions and, in the case of a breach which is capable of being remedied, the Organisation does not remedy the breach within 7 days (or such longer or shorter period as may be specified by Revenue Scotland) following the Organisation's receipt of a written notice from Revenue Scotland specifying the breach and requesting it to be remedied;
- The Organisation have a receiver or liquidator appointed over the Organisation or any part of the Organisation's undertaking or assets, or a resolution for the winding up of the Organisation is passed, or the Organisation becomes insolvent or subject to an administration order, or if the Organisation enters into any voluntary arrangement with its creditors or if the Organisation ceases or intends to cease to carry on business; and
- Revenue Scotland ceases to provide SETS for any reason.

9.3 The Organisation may de-register from SETS at any time by contacting Revenue Scotland and requesting to de-register.

## 10. CHANGES

10.1 Revenue Scotland reserve the right at any time without notice to revise, modify, alter or update the System and/or SETS. By continuing to use SETS following any such revisions, modifications, alterations or updates, the Organisation will be deemed to have accepted the foregoing.

1.2 Revenue Scotland may revise these Conditions from time to time as SETS develops. Any changes will become binding on the Organisation upon the Organisation's first use of SETS after the change has been implemented. The Organisation is advised to check the Conditions from time to time by following the Conditions link at the bottom of the SETS home page.

## 11. JURISDICTION

11.1 These Terms and Conditions shall be governed by and construed in accordance with Scots law and all disputes arising under it shall be subject to the exclusive jurisdiction of the Scottish courts.

I accept the Conditions.

*These Conditions were last updated [ 1 July 2019 ]*