



**Inland Revenue Department (“IRD”)
E-Stamp Account
Terms and Conditions for Use of Password**

IMPORTANT : READ CAREFULLY

Definitions

1. The following words and expressions shall have the following meanings:-

Access Code	:	a set of characters randomly allotted to an Organization for activation of a new E-Stamp Account or reactivation of a suspended or revoked E-Stamp Account.
Account Holder	:	any person designated and appointed by the Organization to use the E-Stamp Account allotted to it by IRD for identification and authentication purposes when using the Services.
E-Stamp Account	:	an account registered with IRD by an Organization for using the Services.
Organization	:	any entity, sole proprietorship, partnership or corporation which applies for E-Stamp Account(s).
Services	:	electronic stamping services provided by IRD to the public under eTAX at GovHK.

Scope of Service

2. The IRD shall provide the Services to the Organization and allow the use of E-stamp Account by the Account Holder for and on behalf of the Organization for identification and authentication purposes subject to this Terms and Conditions (“T&C”).
3. IRD has the right at any time and from time to time to expand, modify, reduce, suspend or discontinue the Services (or any part thereof) without prior notice. All Services and new features that change or enhance any such services currently offered shall be subject to the T&C. The Organization and the Account Holder acknowledge and agree that the Services will be made available as it is provided. IRD shall not be liable to the Organization or any third party for any variation, suspension or discontinuance of the Services.
4. The use of the Services and operation of the E-Stamp Account shall at all times be governed by the following T&C. The Organization and the Account Holder shall provide such information as the IRD from time to time reasonably request for the purposes of providing the Services. The Organization and the Account Holder permit the IRD to disclose information in respect of the Organization and the Account Holder to such persons as the IRD may be requested (whether or not compelled by law) to do so by the Organization, or by any laws of any competent jurisdiction or in the good faith belief that such disclosure is reasonably necessary to : (1) comply with any legal process, (2) enforce the T&C, (3) respond to any claim that any of the contents supplied by the Organization and the Account Holder violates the rights of third-parties, or (4) protect the

IRD and the Government's right and property, or for the purpose of providing the Services to the Organization in an efficient manner, or for the purpose of properly administering the Organization's E-Stamp Account in accordance with the IRD's procedures.

Registration

5. In filing the application for E-Stamp Account(s), the Organization undertakes to provide true and accurate information about itself as required. The Organization shall also promptly update its information to keep it true, accurate, current and complete. If the application is approved, IRD will allot an Account Number and an Access Code for each E-Stamp Account opened. Separate notices will be issued to the Organization informing the Account Number(s) and Access Code(s) together with a copy of the T&C.
6. The Organization shall designate and appoint Account Holder(s) to operate its E-Stamp Account(s) and to use the Services for and on behalf of the Organization subject to the T&C.
7. For each newly opened E-Stamp Account, the Account Holder is required to activate the account under eTAX at GovHK by inputting the Account Number and Access Code and to register in the system a password of 8 characters (a mixture of alphabets and numbers) of his own choice ("Password") within the time specified in the Access Code notice. If the activation process is not completed within the specified time limit, the Access Code will be revoked by IRD without further notice. If the Access Code is revoked, the Organization has to re-apply for a new Access Code for the E-Stamp Account in order to use the Services.
8. The Account Holder may change his/her Password under eTAX at GovHK at any time but any change will be effective only if accepted by IRD's system. The Account Holder shall not choose obvious characters for the Password, such as his/her ID Card number, date of birth, and he/she shall change the Password periodically. The Account Number is a permanent reference number for each E-Stamp Account allotted to the Organization and it cannot be changed by the Account Holder.
9. The Organization shall follow the guidance provided by IRD in designating the E-Stamp Account and the Password for identifying and authenticating the Organization for the purposes of using the Services.

E-Stamp Account Number, Password and Security

10. Both the Organization and the Account Holder acknowledge that the E-Stamp Account Number, the Access Code and the Password are confidential and shall at all times take all necessary precautionary security measures including -
 - (a) to act in good faith, exercise reasonable care and diligence in maintaining the confidentiality of the E-Stamp Account Number, the Access Code and the Password and must not disclose the same to any person in a manner that could result in unauthorized disclosure or misuse;
 - (b) to exercise due care and good internal control within its operation when using the Services.
11. The Organization and the Account Holder shall not use or allow any third party to use or access the Services for or in connection with any illegal purpose or activity.
12. Unless the Organization can adduce evidence to prove the contrary, the use of an E-Stamp Account of the Organization by any person with the Account Number and the Password of the Account shall be deemed the use of the Services by the Organization and IRD shall have no obligation to investigate or verify the authority of such person. The IRD's records of any use of the Services shall be final and conclusive unless and until the contrary is proved.

Notification to IRD

13. If the Organization notices or suspects that the Password(s) of its E-Stamp Account(s) is known by any unauthorized person or that there is actual or possible unauthorized use of the E-Stamp Account(s), it shall arrange to change the Password(s) immediately under eTAX at GovHK and shall report the incident to IRD as soon as practicable by telephone or in writing. The Organization and the Account Holder shall be fully responsible for any accidental, negligent or unauthorized disclosure of the Account Number and/or the Password to any other person and shall bear the risks of and the liability arising from the Account Number and/or the Password being used by unauthorized persons or for unauthorized purposes.
14. The Organization may apply to the IRD to close, suspend, re-activate the E-Stamp Account(s) or add new accounts (subject to the maximum number of accounts as prescribed by IRD from time to time) by completing and returning the E-Stamp Account Application Form to IRD.

Acceptance of Terms and Conditions

15. IRD may revise any of the terms or add new terms to the T&C. The revised T&C when displayed, advertised or brought to the attention of the Organization by appropriate means shall become effective and be binding on the Organization. The Organization's use or continued use of the E-Stamp Account services after the effective date of variation shall constitute its acceptance of the T&C and such revisions. The Organization and the Account Holder acknowledge and agree that they have the duty to check whether there is any change to the T&C and that they will not continue to maintain or use the Services on or after the effective date of variation if such change is not acceptable to them.

Other Terms and Conditions

16. The Organization and the Account Holder shall provide such information as the IRD from time to time reasonably request for the purposes of providing the Services.
17. The Organization and the Account Holder warrant that the Organization and the Account Holder have full power and authority to accept the T&C and perform its obligations hereunder and that all necessary corporate or administrative action has been taken to authorize acceptance of the T&C, performance of their obligations and use of the Services. The Organization and the Account Holder further warrant that such acceptance, performance and use shall not contravene or conflict with any provision of its constitutional documents.
18. The Organization further acknowledges and agrees that the IRD shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with use of or reliance on any of the Services available on or under eTAX at GovHK.

Disclaimers

19. The use of the Services is absolutely at the Organization's sole risk. The Services is provided on an "as is" and "as available" basis. The IRD expressly disclaims all warranties, conditions and other terms of any kind, whether express or implied, including, but not limited to any implied term or merchantability, satisfactory quality, fitness for a particular purpose, and any term as to the provision of the Services to a standard or reasonable care and skill or as to non-infringement of any intellectual property right to the fullest extent permitted by applicable law.

20. The IRD makes no warranty or representation that (i) the Services will meet the Organization's requirements, (ii) the Services will be uninterrupted, timely, secure, or error-free, (iii) the results that may be obtained from the use of the Services will be accurate or reliable, and (iv) the quality of any services, information, or other material purchased or obtained through the Services will meet the Organization's expectations.
21. Any material downloaded or otherwise obtained through the use of the Services is done at the Organization's own discretion and risk and that the Organization will be solely responsible for any damage to the Organization's computer system or loss of data that results from or related to the download of any such material.
22. No advice, representation or information, whether oral or written obtained by the Organization from the IRD through or from the Services shall create any warranty or other obligation not expressly stated in this T&C.

Limitation of Liability

23. The Organization and the Account Holder expressly acknowledge and agree that the IRD shall not be liable for any direct, indirect, incidental, special, consequential or exemplary damages, including but not limited to, damages for loss of profits, goodwill, use, data or other intangible losses (even if the IRD has been advised of the possibility of such damages), resulting from : (i) the use or the inability to use the service; (ii) the cost of procurement of substitute goods and services resulting from any goods, data, information or services purchased or obtained or messages received or transactions entered into through or from the Services; (iii) unauthorized access to or alteration of the Organization's transmissions or data; (iv) statements or conduct of any third party on the Services; or (v) any other matter relating to the Services.

Severability

24. Each of the provisions of this T&C is severable and distinct from the others and, if at any time one or more of such provisions is or becomes illegal, invalid or unenforceable in any respect under the laws of any jurisdiction, the legality, validity or enforceability of the remaining provisions shall not be affected in any way.

Waiver

25. No act, delay or omission by the IRD shall affect IRD's rights, powers and remedies under the T&C or any further or other exercise of such rights, powers or remedies. The rights and remedies under the Terms of Use are cumulative and not exclusive of the rights and remedies provided by laws.
26. These T&C shall be governed by and construed in accordance with the laws of the Hong Kong Special Administrative Region.

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