Conditions for Participation in the Seamless Filing From Software Partner Excellence Programme ("#SFFS PEP")

1. Eligibility and Participation

1.1 The #SFFS PEP is administered by the Inland Revenue Authority of Singapore (**"IRAS"**) to recognise software partners that demonstrate strong enablement of seamless filing and ecosystem collaboration.

1.2 A partner which is listed on the #SFFS Solution Partners Listing (**"Partner"**) and which fulfils the prevailing #SFFS PEP criteria as published or communicated by IRAS from time to time on its website or through any other means of publication or communication (**"Prevailing PEP Criteria"**) may apply to IRAS for acceptance into the #SFFS PEP.

IRAS may, at its sole and absolute discretion, accept a Partner into the #SFFS PEP. A Partner which has been accepted into the #SFFS PEP (**"PEP Partner"**) agrees to be bound by these Conditions (as may be amended under Clause 1.3).

1.3 IRAS shall have the right to amend these Conditions at any time. Any amended version of the Conditions will be published on IRAS' website. If a PEP Partner objects to any amendments to these Conditions, that PEP Partner must notify IRAS immediately, and IRAS will remove that PEP Partner from the #SFFS PEP.

1.4 A PEP Partner must continue to fulfil the Prevailing PEP Criteria for the entire duration that it remains in the #SFFS PEP.

1.5 If a PEP Partner ceases or fails to fulfil any Prevailing PEP Criteria, the PEP Partner must immediately (and in any case no later than seven (7) days thereafter) inform IRAS of the Prevailing PEP Criteria that the PEP Partner has ceased or failed to fulfil, and IRAS may, at its sole and absolute discretion:

(a) grant the PEP Partner a grace period to fulfil the Prevailing PEP Criteria;

(b) suspend the PEP Partner from the #SFFS PEP until such time as the PEP Partner satisfies IRAS that it fulfils all Prevailing PEP Criteria; or

(c) remove the PEP Partner from the #SFFS PEP.

2. PEP Recognition (Gold and Silver)

2.1 IRAS may, at its sole and absolute discretion, award PEP Partners with 'Gold' or 'Silver' #SFFS PEP recognition tiers having regard to each PEP Partner's level of participation, contribution and performance in relation to the Prevailing PEP Criteria. The award of any #SFFS PEP recognition tier does not constitute any endorsement, certification, guarantee, validation and/or approval by IRAS of the PEP Partner's products or services.

2.2 Each award of a #SFFS PEP recognition tier is valid for a period of two (2) years, unless otherwise specified by IRAS. Renewal of a #SFFS PEP recognition tier is subject to reassessment by IRAS at the end of each recognition period.

2.3 A PEP Partner may not transfer any #SFFS PEP recognition tier awarded to it to another entity, even if that other entity is related to the PEP Partner.

3. PEP Partners' Rights and Obligations

3.1 A PEP Partner:

(a) may make only factual and accurate statements regarding its participation in the #SFFS PEP (*e.g.* "<<Company Name>> is recognised under the IRAS #SFFS Partner Excellence Programme (PEP) as a <<Gold/Silver>> partner.");

(b) may use the 'Silver' #SFFS PEP recognition tier logo in accordance with IRAS' branding guidelines provided by IRAS to each PEP Partner if it has been awarded the 'Silver' #SFFS PEP recognition tier by IRAS;

(c) may use the 'Gold' #SFFS PEP recognition tier logo in accordance with IRAS' branding guidelines provided by IRAS to each PEP Partner if it has been awarded the 'Gold' #SFFS PEP recognition tier by IRAS;

(d) shall inform IRAS immediately if there is any error or change relating to the PEP Partner's information stated on the #SFFS Solution Partners Listing;

(e) shall keep itself up to date with any changes to the API technical specifications and any other technical and operational requirements published or communicated by IRAS from time to time (collectively, the **"Technical Requirements"**), and shall ensure that all of its products or services listed on the #SFFS Solution Partners Listing accurately reflect and comply with the Technical Requirements at all times;

(f) shall inform IRAS immediately (and in any case no later than seven (7) days thereafter) of any breach or non-compliance with these Conditions;

(g) shall correct any breach or non-compliance with these Conditions and comply with any request made by IRAS relating to the #SFFS PEP as soon as possible (and in any case no later than the timeframe specified by IRAS);

(h) shall comply with all applicable laws and regulations (including Section 28 (*Authority's Symbol*) of the Inland Revenue Authority of Singapore Act 1992); and

(i) shall investigate and address any complaints relating to its products or services listed on the #SFFS Solution Partners Listing and provide prompt and detailed updates to IRAS upon request.

3.2 A PEP Partner shall not:

(a) make any representation, whether expressly or by implication, which is false or misleading in relation to the #SFFS PEP (including but not limited to any representation that IRAS endorses, certifies, guarantees, validates and/or approves of the PEP Partner or any products or services);

(b) alter, distort or modify the 'Gold' #SFFS PEP recognition tier logo or the 'Silver' #SFFS PEP recognition tier logo; and

(c) use the 'Gold' #SFFS PEP recognition tier logo or the 'Silver' #SFFS PEP recognition tier logo in any misleading way (including but not limited to the use of such logos in relation to any entity other than the PEP Partner which has been awarded that #SFFS PEP recognition tier to which the logo relates, or any products or services).

4. Monitoring and Compliance

4.1 A PEP Partner must provide to IRAS, upon IRAS' request, all information, supporting documents and demonstrations requested by IRAS in order for IRAS to assess the PEP Partner's participation, performance and compliance with these Conditions and the Prevailing PEP Criteria.

4.2 The information, supporting documents and demonstrations which IRAS may request from a PEP Partner include but are not limited to the following:

(a) marketing campaign details;

(b) event participation records;

(c) API submission data; and

(d) demonstrations of the PEP Partner's products or services.

5. Suspension, Removal and Revocation

5.1 IRAS shall have the right to:

(a) suspend or remove a PEP Partner from the #SFFS PEP; and

(b) suspend or revoke any #SFFS PEP recognition tier that was awarded to a PEP Partner,

at any time regardless of whether the PEP Partner has breached or failed to comply with any of the terms in these Conditions or any Prevailing PEP Criteria. All decisions by IRAS on matters relating to the #SFFS PEP are final.

5.2 A PEP Partner who has been suspended or removed from the #SFFS PEP:

(a) shall not have any right to make any statements relating to the #SFFS PEP or to use any #SFFS PEP recognition tier logo; and

(b) must continue to comply with any requests made by IRAS relating to the #SFFS PEP (including but not limited to the removal of any existing #SFFS PEP related materials or the issuance of any corrective statements to correct any false or misleading representations made by the PEP Partner in relation to the #SFFS PEP).

5.3 A PEP Partner whose #SFFS PEP recognition tier has been suspended or revoked shall not have any right to use any #SFFS PEP recognition tier logo.

6. Limitation of Liability

6.1 IRAS shall not be liable for any losses or damages, loss of income, profit or savings, or indirect, incidental, special, consequential or punitive damages encountered by a PEP Partner, arising from or in connection with that PEP Partner's involvement in the #SFFS PEP.

6.2 A PEP Partner shall indemnify and hold IRAS harmless from any claim made against IRAS arising from or in connection with that PEP Partner's involvement in the #SFFS PEP.

7. Confidentiality

7.1 A PEP Partner shall keep confidential any correspondence or documents exchanged between IRAS and the PEP Partner and/or any non-public information received from IRAS in relation to the #SFFS PEP, and undertakes not to disclose the same to any person without the prior written consent of IRAS.

7.2 PEP Partners acknowledge and agree that damages may be an inadequate remedy for any breach of Clause 7.1 and that IRAS shall be entitled to seek and obtain specific performance or injunctive relief in respect of any breach of Clause 7.1.

8. Governing Law

8.1 These Conditions shall be governed by and construed in accordance with the laws of Singapore.