

DATA PRIVACY STATEMENT

1.DISCLAIMER NOTICE

The information provided by KENYA REVENUE AUTHORITY (KRA) on the web portal relating to products and services (or third party information, products and services) is provided as is without any representation or endorsement made and without warranty of any kind whether express or implied, including but not limited to the implied warranties of satisfactory quality, fitness for a particular purpose, non-infringement, compatibility, security and accuracy.

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Information, ideas and opinions expressed on the KRA web portal should not be regarded as professional advice or the official opinion of KRA and Users are encouraged to consult professional advice before taking any course of action related to the information, ideas or opinions expressed on the KRA web portal.

The e-services provided are an alternative channel for obtaining KRA services. KRA will not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including without limitation consequential loss, destruction or damage) however arising from or in respect of any use or misuse of or reliance on the e- services delivered on or through the web portal.

2. USING KRA WEBPORTAL

The web portal is maintained for your personal use and viewing. Access and use by you constitutes your acceptance of these terms and conditions. They take effect from the date on which you first use this website. We may at any time revise these terms and conditions without notice, and therefore they should be regularly checked. The continued use of the portal after a change has been made is your acceptance of the change.

You agree to use this web portal only for lawful purposes, and in a manner that does not infringe the rights of, or restrict or inhibit the use and enjoyment of this portal by any third party. Such restrictions or inhibitions include, without limitation, conduct which is unlawful, or which may harass or cause distress or inconvenience to any person, and the transmission of obscene or offensive content or disruption to the normal flow of dialogue within this portal.

Users undertake that all information provided through online forms is true and accurate and will be fully liable for any consequences that may arise from the use of this information in any manner whatsoever and that KRA shall not in any manner whatsoever be liable for the same.

Our responsibilities and liabilities to you in providing this portal and any associated services are limited as set out in our disclaimer notice.

KRA reserves the right to change or discontinue, at any time, the use of this portal, cancellation of registration without notice upon the violation of any norms that govern the use of this service.

3. COPYRIGHT NOTICE

Unless otherwise indicated, KRA is the owner of the copyright in all contents available on the web portal, including but not limited to all text, graphics, drawings, diagrams, photographs and compilation of data or other materials

To encourage wider distribution of the contents contained on the KRA web portal, you can, for any non-commercial purpose, freely browse, display, download and print in the original format

any materials on this website where KRA is the owner of the copyright in such materials, provided that you give proper attribution to KRA and reproduce this Copyright Notice in all copies. Apart from any use as permitted under the Copyright Act, all other rights are reserved. Prior written consent of KRA is required if you want to use the aforesaid materials in any way other than that permitted above.

For avoidance of doubt, the permission in the paragraph above does not extend to any materials on the linked websites or any contents on the web portal, the copyright of which belongs to a third party. Authorization or permission to use such contents would need to be obtained from the copyright holders concerned.

KRA will not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including without limitation consequential loss, destruction or damage) however arising from or in respect of any use or misuse of or reliance on the contents delivered on or via the web portal.

4. CHANGES AND AMENDMENTS

KRA expressly reserves the right, in its sole and absolute discretion, to do any of the following, at any time without prior notice:

- I. Change these terms and conditions.
- II. Change the content and/or services available from the KRA web portal.
- III. Discontinue any aspect of the KRA web portal or service(s) available.
- IV. Change the software and hardware required to access and use the KRA web portal.

5. DISCLOSURE

Except as otherwise stated, we may use information you provide via this portal to improve the content, to customize the portal to your preferences, to communicate information to you (if you have requested it), for internal use and research purposes, and for the purposes specified in the Privacy Policy.

We do not disclose any information you provide via the portal to any third parties or other government departments except where:

- a) Such disclosures are necessary to fulfil our service obligations to you in which case we will require such third parties to agree to treat it in accordance with the Privacy Policy

- b) Required by applicable laws, court orders, or government regulations (for example to prevent or detect crime)

- c) You give us permission to do so.

6. HYPERLINKS TO THIRD PARTY SITES

To facilitate access by users to information provided by or via other parties, KRA may provide or assist in providing links to external websites through its pages. Provision of, or assistance in providing, these links gives rise to no statement, representation or warranty, express or implied, that the KRA agrees or does not disagree with the contents of any such external sites. KRA does not editorially control the content on such target sites and shall not be liable, in any manner whatsoever, for the access to, inability to access or content available on or through such target sites.

KRA will not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including without limitation consequential loss, destruction or damage)

however arising from or in respect of any use or misuse of or reliance on the contents of any such external websites delivered on or via the KRA web portal.

7. SECURITY

KRA shall take all reasonable steps to secure the content of the web portal and the information provided by and collected from Users from unauthorised access and/or disclosure. KRA does, however, not make any warranties or representations that content shall be 100% safe and secure. KRA has a legal duty to protect the confidentiality of taxpayer information. We take all reasonable steps to protect any information you submit via our web portal, in accordance with the applicable legislation.

KRA is under no legal duty to encrypt any content or communications from and to the KRA web portal and is also under no legal duty to provide digital authentication of any page on the web portal. Users may not deliver or attempt to deliver, whether on purpose or negligently, any damaging code, such as computer viruses, to the KRA web portal or the server and computer network that support the portal.

Notwithstanding criminal prosecution, any person who delivers any damaging code to the KRA web portal, whether on purpose or negligently, shall, without any limitation, indemnify and hold KRA harmless against any and all liability, damages and losses KRA and its partners / affiliates may suffer as a result of such damaging code.

Users may not develop, distribute or use any device to breach or overcome the security measures of the KRA web portal and KRA reserves the right to claim damages from any and all persons concerned with a security failure or breach.

Users may not interfere with data or services in any way to cause data or services to be modified, destroyed or otherwise rendered ineffective (e.g. denial of service attacks).

8. REMOVAL AND CORRECTION OF CONTENT

Users are encouraged to report untrue, inaccurate, defamatory, illegal, infringing and/or harmful content available from the KRA web portal to KRA and KRA undertakes to correct and/or remove such content or any part thereof if the person reporting such content provided reasonable grounds to prove the alleged nature of the content.

9. APPLICABLE AND GOVERNING LAW

The KRA web portal is hosted, controlled and operated from the Republic of KENYA and therefore KENYAN law enforced by the KENYAN courts governs the use or inability to use the KRA web portal, its content, services and these terms and conditions.

10. LEGAL COSTS

KRA shall not be liable for costs incurred by Users to obtain professional advice relating to these terms and conditions.

11. ADDITIONAL TERMS

Certain sections or pages on this web portal may contain separate terms and conditions, which are in addition to these terms and conditions. In the event of a conflict, the additional terms and conditions will govern for those sections or pages.

12. NOTIFICATION OF CHANGES TO OUR TERMS AND CONDITIONS

We will post details of any changes to our terms and conditions on the web portal to help ensure you are always aware of the information we collect, how we use it, and in what circumstances, if any, we share it with other parties.

13. PRIVACY

KRA shall take all reasonable steps to protect the personal information of Users. We will maintain appropriate safeguards to ensure the security, integrity and privacy of your personal data.

Information collected may be used subject to the following purposes:

- a) KRA shall not disclose personal information from Users unless the User consents thereto.
- b) KRA shall disclose information without the Users consent only through due legal process.
- c) KRA may compile, use and share any information that does not relate to any specific user.
- d) KRA owns and retains all rights to non-personal statistical information collected and compiled by KRA.

By using the KRA web portal, you agree to accept unconditionally and abide by the terms and conditions as they may be revised and/or amended from time to time by KRA without prior notice to you. Please check this page regularly for any revisions and/or amendments which may be made.

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