



Terms and Conditions for Use of the TAXISnet system for the electronic submission of Tax Returns by natural and legal Persons

Definitions:-

■ ***TAXISnet System***

Means the special network provided free of charge by the Inland Revenue Department, through which Taxpayers may submit *initial* Tax Returns by use of electronic communication methods.

■ ***Application for Registration***

Means the form (Form I.R.66A) 2004 for natural persons and (Form I.R.80A) 2004 for legal persons to be filled in by the taxpayer who submits an application to the Inland Revenue Department for access to the TAXISnet system.

■ ***Password***

Means a number provided by the Inland Revenue Department to the taxpayer for use by him/her in conjunction with the PIN number for access to the TAXISnet system.

■ ***PIN Number***

Means the secret personal identification number given and/or created by a taxpayer, in accordance with the instructions for use, in order to be used together with the Password.

■ ***Instructions for Use***

Means the instructions issued from time to time by the Inland Revenue Department, which govern the use and operation of the TAXISnet system.

■ ***Terms and Conditions***

Means these terms and conditions as they may be amended, extended or replaced from time to time by the Inland Revenue Department.

Terms and Conditions for use of the TAXISnet system

1. The TAXISnet system may be accessed and used by:-

(a) Taxpayers who:

- are registered with the Tax Archive of the Inland Revenue Department and hold a Taxpayer's Identification Number.
- have filled in, signed and submitted in person to the Inland Revenue Department an Application to Register with the TAXISnet system (Form I.R.66A) 2004, with a photocopy of their identity card attached (both sides) or have filled in, signed and submitted in person to the Inland Revenue Department an Application to Register with the TAXISnet system (Form I.R.80A) 2004, with a certificate confirming the authority of the person to sign for the legal person and a photocopy of the signor identity card attached (both sides).
- have received from Inland Revenue Department a Password proving acceptance by Inland Revenue Department of the taxpayer's application for registration.
- have received and/or created a PIN number according to procedures.

(b) Persons who:

- are registered users of the TAXISnet system and have been authorized by the Taxpayers - Natural persons to submit Tax Returns on their account through the TAXISnet system.

2. Security Conditions

2.1. The taxpayer shall undertake to comply fully with these terms and conditions, the aim of which is to minimize the risk of unauthorized use of the TAXISnet system. The Inland Revenue Department shall in no case be liable towards the taxpayer for any loss of data resulting from his/her failure to comply with the terms and conditions of operation of the TAXISnet system.

2.2. The taxpayer shall keep his Password and PIN number in a safe place and shall disclose none of the above information to any other persons. He/she shall not write the PIN number on anything that can be transferred or connected to the Password or in any other form that may be comprehensible or in any other way accessible to a third party, or to proceed or fail to proceed to any other action that may lead to irregular or unauthorized access or use of the TAXISnet system.

2.3. The taxpayer shall notify the Inland Revenue Department immediately and IN PERSON if:

- The Password and/or PIN number is disclosed to another person.
- Unauthorized or irregular entries have been made on his/her account through the TAXISnet system.
- The Password and/or PIN number or any note or document bearing the Password and/or PIN number is lost, mislaid, stolen, or copied.

2.4. If the taxpayer has notified the Inland Revenue Department in accordance with paragraph 2.3, the Password and PIN number may no longer be used to access or use the TAXISnet system. If the taxpayer wishes to continue to benefit from the services of the TAXISnet system, he/she must apply to the Inland Revenue Department for the issuance of a new Password and/or PIN number.

2.5. In case of the death of the taxpayer or of a strike off / dissolution of the legal person, the Inland Revenue Department must be notified by the executor or a person close to the deceased taxpayer as soon as all the outstanding returns have been submitted, by completing forms I.R.163A and I.R.81A - Application to Delete (deactivate) for natural persons and I.R.162A and I.R.84 - Application to Delete (deactivate) for legal persons. Both documents must be delivered in person.

3. Taxpayer's Obligations

3.1. The taxpayer, or a person authorized thereby, shall be responsible for deleting and removing any information from any computer or other equipment used to access the TAXISnet system, before leaving such computer or other equipment unguarded.

3.2. The taxpayer, or a person authorized thereby, shall ensure that all instructions issued by him/her through the TAXISnet system are accurate.

3.3. The taxpayer must notify the Inland Revenue Department of any changes in his/her personal details, by completing and dispatching form I.R 163/2003 in good time and certainly before submitting their Tax Returns via TAXISnet.

3.4. If the taxpayer should so wish, he/she may, by a written application (form I.R.81A) 2004 for natural persons and (form I.R.84A) 2004 for legal persons to the Inland Revenue Department, request his/her deletion (deactivation) from the TAXISnet system.

4. Conditions for the valid submission of Tax Returns by Natural Persons through the special network TAXISnet

4.1. The TAXISnet system is a method of electronic communication and therefore, except where these conditions shall otherwise specify, all the relevant provisions of the Assessment and Collection of Taxes Law of 1978, as amended, shall remain in full force and application.

4.2. In the case of the use of the TAXISnet system for submission of Tax Returns by Natural Persons the dates of submission shall remain as specified by Law.

4.3. The date of acceptance and successful entry into the TAXISnet system is considered as the date of submission of the tax returns, with dispatch to the sender of a unique tax returns acceptance number.

4.4. In particular with regard to Income Tax Returns which are submitted electronically, the necessary accompanying documents shall NOT be submitted, but must be kept by the taxpayer for a period of twelve (12) years, so that they can be presented to the Inland Revenue Department if and when required.

5. Provision of Services

5.1. Despite the fact that the intention of the Inland Revenue Department is to provide the unimpeded operation of the TAXISnet service on a 24 hour basis, there will be instances where, for a number of reasons, such as technical, security, maintenance, administrative or others, this service may be interrupted. As a result of the above, the Inland Revenue Department shall bear no liability for any non-submission in good time of any Tax Returns by a Natural Person.

6. The Processing of Personal Data (Protection of the Individual) Law of 2001

The Inland Revenue Department maintains an Archive that contains the personal data of Cypriot taxpayers for the purposes of implementing the Tax Laws.

Regarding the operation of this Archive, information has been provided through the Press, in pursuance of the provisions of the Processing of Personal Data (Protection of the Individual) Law of 2001.

Based on the above, the Department may make use of the information contained in this document in order to:

- check the accuracy of the information
- prevent or detect an offence
- protect State revenues