

# Terms of Use

## 1. Disclaimer

(a) The SA Tax Guide maintains this website to enhance free public access to taxation information from South Africa. Our goal is to keep this information timely and accurate. If errors are brought to our attention, we will try to correct them.

(b) SA TAX GUIDE does offers professional advice. If you need specific advice, you should always consult us before acting on information provided on this website.

(c) SA TAX GUIDE, members of its staff and its contractors shall not be liable for any financial or other consequences whatsoever resulting from the use of information or data contained on this site, including the inappropriate, improper or fraudulent use of such information or data.

(d) SA TAX GUIDE does not invite reliance upon, nor accept responsibility for, the information it provides.

While SA TAX GUIDE makes every effort to provide a high quality service, neither SA TAX GUIDE, nor the providers of data on SA TAX GUIDE give any guarantees, undertakings or warranties concerning the accuracy, completeness or up-to-date nature of the information provided.

Users should verify the accuracy of the information from another source if it is of sufficient importance for them to do so.

(e) Hypertext links on SA TAX GUIDE are (in some cases) inserted by SA TAX GUIDE and not by the data providers. Because of the automated insertions of hypertext links on SA TAX GUIDE, links may not be comprehensive or accurate in all cases.

Neither SA TAX GUIDE nor its providers of data give any guarantees, undertakings or warranties concerning hypertext linking.

## **2. General principles**

(a) SA TAX GUIDE is a not-for-profit publisher that provides free (i.e. non-charged) access to individual end-users of the content it provides, to enable them to read, print and copy materials for their personal use, and any other uses permitted by copyright law.

(b) In order to provide this service, SA TAX GUIDE has built a collection of primary and secondary legal materials through agreements with the various sources of the documents and rights-holders in the documents, and by other means such as scanning documents where documents are out of copyright or with the permission of copyright holders.

(c) SA TAX GUIDE is not a data repository, in that it does not provide a service for other publishers to obtain documents from SA TAX GUIDE for republication. Other publishers need to obtain those documents from their original sources or by other appropriate and authorised means.

(d) In relation to all documents that it republishes, SA TAX GUIDE does not give permission for the value-added content that it adds to documents (including hypertext mark-up, and alternative citations) to be republished by others. This does not include any restriction on the use of neutral citations used by SA TAX GUIDE, whether or not developed by SA TAX GUIDE.

(e) SA TAX GUIDE places particular restrictions upon the ways in which case-law documents on SA TAX GUIDE can be copied and used. SA TAX GUIDE may, at its discretion, block spiders and other automated agents from accessing its case-law via the Robots Exclusion Standard. The reasons for this policy include:

(i) the need to balance personal privacy against open access, particularly in relation to general purpose search engines; (ii) the need to allow compliance with take-down, anonymisation and other modification requests from courts and parties; and (iii) the need to comply with licence conditions under which data has been provided to SA TAX GUIDE.

### **3. End use**

(a) Individual end-users of the SA TAX GUIDE system are free to access, copy and print materials for their own use in accordance with copyright law.

(b) In relation to case law, this is subject to (1) (e) above.

### **4. Copyright in content on SA TAX GUIDE**

(a) SA TAX GUIDE is not the copyright owner in the source documents published on SA TAX GUIDE and is not able to give permission for reproduction of those source documents.

(b) SA TAX GUIDE claims copyright in all value-added content that it adds to source documents (including hypertext mark-up, and alternative citations). On request, SA TAX GUIDE will usually give permission for reproductions of examples of this content for teaching, training or similar purposes.

### **5. Reuse of SA TAX GUIDE data by other commercial and non-commercial systems**

(a) SA TAX GUIDE will not act as a data repository or re-supplier of source documents that it has obtained from their original sources, to other publishers for republication. This applies to both active re-supply of documents, and passive re-supply via spidering or other automated collection. Where spidering or other automated collection for these purposes is apparent, it will be blocked.

(b) SA TAX GUIDE does in some cases negotiate agreements with other publishers for them to frame SA TAX GUIDE pages as part

of their services, including assisting them to identify the correct pages on SA TAX GUIDE to which to link.

## **6. Provision of source documents by Courts and other data providers**

(a) SA TAX GUIDE supports Courts and other providers of public legal information in supplying the source data for which they are responsible (cases, legislation etc.) on the same basis to all publishers, both in relation to (i) on-going supply, and (ii) maintenance of archival copies of data previously supplied.

(b) SA TAX GUIDE will assist Courts or other providers of public legal information in relation to (a) (ii) above if such assistance is requested.

(c) Each Court or other provider of public legal information sets its own policies in relation to such matters as privacy (including access by third party search engines), 'take down' or replacement of decisions and republication of data by third parties including copyright policies.

(d) SA TAX GUIDE complies with the policies of each Court or other provider of public legal information, and supports efforts to develop standards concerning such policies.

## **7. Privacy**

(a) For analysis and research into usage patterns, SA TAX GUIDE collects anonymous information which includes computer and network addresses as well as page access data. SA TAX GUIDE retains this usage information for purposes of analysis with the aim of using it to improve our services. Access to, and use of, this information is restricted to SA TAX GUIDE staff and researchers working on SA TAX GUIDE projects and subject to the terms outlined in this statement.

(b) SA TAX GUIDE does not disclose or publish information

which identifies individual machines or potentially identifies sub-groupings of addresses without prior consent. SA TAX GUIDE, however, does publish anonymised aggregated information about usage patterns.

(c) SA TAX GUIDE reserves the right to gather more extensive information than stated in section (a) where it relates to access outside the terms of use outlined in this document as well as in the case of potential security threats.

(d) SA TAX GUIDE publishes comprehensive collections of court decisions with the consent of the public bodies concerned.

The electronic dissemination of judgments is in concordance with the open court principle, instituted to ensure the impartiality and transparency of the judicial process by allowing access to the record of judicial proceedings, including judgments.

Therefore, SA TAX GUIDE operates on the core principle that all citizens and organizations should be provided with free, unconditional and unrestricted access to basic legal materials

(e) Some of SA TAX GUIDE databases contain personal information included in the decisions of Courts and Tribunals. SA TAX GUIDE publishes these databases with the consent of the public bodies concerned.

(f) SA TAX GUIDE undertakes to monitor and delete personal information from published judgments as directed by the law or specific court orders. SA TAX GUIDE, outside of those circumstances, also retains the right to remove personal information from judgments at its discretion where this is possible without distorting the meaning and context of the document.

(g) It is hereby expressly stated that SA TAX GUIDE content is subject to automated monitoring and where necessary we will de-identify judgments prior to publication but this does not

guarantee that all sensitive material has been correctly de-identified.

(h) SA TAX GUIDE users should note that there are legal limitations on the use, publication and dissemination of some personal information contained in SA TAX GUIDE databases. It is the responsibility of SA TAX GUIDE users to comply with the laws of the land.

Should you have concerns over personal information published on the SA TAX GUIDE website, please contact us on [Musviba@gmail.com](mailto:Musviba@gmail.com).

## **8. Amendments**

We reserve the right to amend these terms of use and policy statements at our discretion and, unless otherwise stated, the version appearing here shall supersede and replace all previous versions of this statement.