



As of 08/30/2023

Letter of Undertaking – Connecting a Software Company to Shaam

Held and signed on the day _____ of the month of _____ in the year _____

Between: Israel Tax Authority – Shaam (Computerized Processing Service)

(Hereinafter – Tax Authority-Shaam)

On the one hand

And the user: _____

Entity No. (Pvt.Co., I.D., etc.) _____

Through authorized signatories on their behalf _____

Authorized signatory I.D. No. _____

(Hereinafter - the User)

On the other hand

Whereas:

As part of the Tax Authority - the Tax Authority's software services operate, including operational services APIs, services index, database information services, a portal that displays information and enables operations through API, communication protocols as well as a testing environment (hereinafter: "API Platform");

And whereas:

And the Tax Authority -Shaam is willing to provide the API platform defined by it from time to time based on Shaam systems for the purposes of the user's work with the Tax Authority;

And whereas:

the user is interested in receiving services from the API platform, as defined or some of them in the conditions listed below,

therefore, it was agreed between the parties as follows:

1. Introduction and Appendices

The introduction to this letter of undertaking and its appendices constitute an integral part thereof.

2. Interpretation

The terms below shall have in this letter of undertaking and its appendices the meaning written alongside them, unless implied by the context another meaning.

- (1) **"Shaam Computer"** - any computer and computerized or other system of Shaam and any other computer and system to which a computer or system of Shaam is connected and which are related to the provision of information services according to this letter of undertaking in any way.
- (2) **"Permitted Information"** - information found on the computer that the user is authorized to receive for his work with the Tax Authority and in accordance with the



services updated from time to time. It should be clarified that any query or application or service that does not appear will be considered in the matter of this letter of undertaking as “Prohibited Information”.

- (3) **“Prohibited Information”** - information, information, or data of any kind and in any form, found on a PC, except for permitted information.
- (4) **“Information Services”** - retrieval of information, entering information, and performing calculations in accordance with the provisions of this letter of undertaking and its appendices as defined from time to time on the opening screens and in the RAM notices, as well as additional services defined by the RAM from time to time.
- (5) **“User”** – a software company that appeals to and uses the services of Shaam.

3. Using the API Platform

- (1) By signing in and using the portal, you agree to the Terms of Use set out below, the Principles of the Portal Policy, and the Privacy Policy, including the Cookie Policy used by the portal.
- (2) The Authority reserves the right to change and update the Services and Content on the Portal at any time as well as to change these Terms at its sole discretion and without prior notice. Continued user login and use of the portal implies agreement to any such modification.
- (3) If you are using APIs on behalf of another legal entity, you hereby declare that you have the authority to bind that legal entity, and your agreement to the Terms of Use is made on behalf of that legal entity and on its behalf.
- (4) Approval of a system to connect a user to the API platform is conditional on the implementation of all relevant platform services as a single unit. Shaam reserves the right to verify the integrity and functionality of the interface before approving it.

4. API Platform Content

The content of the services will be adapted to the development of the portal and the services provided to the authorized users from time to time. The contents of the services may be expanded or reduced at the discretion of The Tax Authority-Shaam.

- (1) **APIs Operational Services**
The operational services will include the settings for the APIs and the various parameters required to access the services.
- (2) **Services Index**
The portal will feature a structured index that displays all the services valid at the time of the user's request, according to the permissions they possess. The Services Index will be updated periodically.
- (3) **Database Information Services**
The services will involve the presentation and processing of information from the Authority's databases. They will be used according to regulated permissions.
- (4) **Support & Guidelines**
The services portal will include support and guidance, as well as FAQs.



5. User Obligations

- (1) The user undertakes to maintain in complete secrecy any document, information, details, and data of any kind obtained from the services of Shaam, as well as from any other party maintaining ties and using the services, or concerning any matter to which the duty of maintaining privacy applies, including business and commercial issues, knowledge, ideas, development techniques, information about systems, databases, practices, information security (including passwords, keys, client IDs, means of access), hereinafter referred to as “protected information,” that will be made available to him or come to his knowledge in connection with the use of the portal. This provision will also apply to the user’s employees.
- (2) The user undertakes not to grant a sublicense for the use of the services by third parties.
- (3) The user undertakes not to make changes to the services and APIs, including reverse engineering.
- (4) The software that utilizes the services and APIs should not be marketed as licensed software on behalf of the Tax Authority and/or Shaam, and the symbols (logo) of the Tax Authority and/or Shaam should not be used.
- (5) The user undertakes not to access the services contrary to the instructions for their use and also agrees to comply with all the terms of use that will be defined for each service separately.
- (6) The user undertakes to act in accordance with the changes in the work format and its requirements, as determined from time to time by the Tax Authority - Shaam, and as distributed on its behalf.
- (7) The user undertakes to ensure that the means used by them in connection with their activities are technically appropriate and support the requested service.
- (8) The user undertakes to notify the Authority as soon as they become aware of any case of misuse of the services and/or portal and/or infrastructure and/or information security event or existence of concern.
- (9) The user undertakes to comply with all information security rules as specified in the “Information Security” appendix to this letter of undertaking.

6. Acquiring and utilizing the API platform

- (1) The use of the portal, the services, and the APIs is solely for the purposes defined in this letter of undertaking and for the purpose of conducting operations with the Tax Authority. Do not allow access to the services and APIs for purposes unrelated to reports and payments to the Tax Authority, and do not use the information for these purposes, even if the customer has given consent. Do not transfer information, duplicate it, or copy it for purposes other than those explicitly defined.
- (2) Any use not expressly permitted under these Terms of Use is prohibited.
- (3) The user must personally manage the users and tokens obtained from the Tax Authority - for the use of the API services, using the identifiers received from the developer portal.
- (4) Any software company that will manage tokens of the end users, which were issued by the Tax Authority-Shaam, must register and agree to the terms stated in this letter of undertaking.
- (5) The user will be responsible for any use of the portal, services, APIs, applications, and sites, and the Authority will not bear any responsibility towards the user, including damage caused by the use of the services, violation of the rights of any third party made by the user, or due to the incorrectness of their statements, etc.
- (6) Permission to access information on behalf of the customer will be granted for a period of up to one year or until another date determined by the Tax Authority-Shaam, and it will be necessary to renew the permission at the end of the period.
- (7) Without prejudice to the generality of the foregoing, do not use the portal and/or APIs and/or develop applications and/or functionality in the following ways:



- נ. For the development of applications and/or functionality that are not authorized by law or regulation, or use that constitutes, promotes, or is associated with a computer virus or malware.
 - ז. Use that may cause impairment of the proper functioning of the portal or other services.
 - ח. Use that constitutes a violation of the provisions of the law and/or this agreement, including the violation of the rights of third parties.
- (8) Each user undertakes that the receipt of the information services will be carried out using only permitted information.
 - (9) The user undertakes not to use the information in contravention of the law or in violation of the ethics rules of the professional body that they and their partners or employees are members of, as applicable, and/or a body to which they are subject to disciplinary law.
 - (10) The user undertakes not to enter any information into the PC except for the relevant information for their customers who have authorized them to do so.
 - (11) The user undertakes not to allow another person to use the means of identification received by their customers, whether directly or indirectly, and they undertake to maintain appropriate arrangements that will prevent such use. Additionally, the user undertakes not to provide a person who is not entitled to receive it according to this letter of undertaking, information that will allow them to use the services for a computer.

7. Connection, Communication, and Data Security/

- (1) Access to the Services and APIs will be authorized by the data subject through their direct login after identification. Identification will be conducted through an internationally accepted verification protocol for these issues, such as OAuth2, and/or according to the identification rules set forth in the guidelines on the Tax Authority's website, with the approval of the National Cyber Directorate as approved from time to time.
- (2) The connection to the computer will be carried out according to the instructions specified in the services portal, including personal identification of the user and/or an employee on their behalf, including registration for each service, and identification of the software as stated in the services portal.
- (3) The user undertakes to meet all the conditions required for information security in connection with the use of the portal and the services.
- (4) The user must ensure that there are no vulnerabilities in the software that uses the services and APIs, which could allow for penetration and attack. This should be accomplished through tests conducted before the software is released to customers, in accordance with updated control standards.
- (5) The user must regularly monitor and actively prevent any suspicious behavior and any attempt to obtain information about customers without authorization. In the event of any such suspicion or software failure, the user must notify the Tax Authority - Shaam as soon as they become aware of it, to lakohot-bt@taxes.gov.il

8. Termination of Services

- (1) If necessary conditions arise that require the Tax Authority-Shaam to cease providing information services or some of them, including the user's failure to comply with information security rules, the Tax Authority-Shaam may terminate the provision of information services or some of them for a limited or unlimited period.
- (2) If there is a concern about the accuracy of the user's statements given to Shaam or if the user received information and used it contrary to the provisions of section 8 below, then Shaam will be entitled to disconnect the link to the system until the matter is clarified. If it becomes clear that the statements were incorrect, Shaam may permanently disconnect the link and/or cancel this letter of undertaking immediately.



- (3) In addition to the foregoing, Shaam shall be entitled at any time to disconnect any user from the system for any reason, including according to the provisions of the tax authorities, when there is a suspicion that the user has violated the provisions of this letter of undertaking, without notifying the user in advance of Shaam's intention to do so. However, Shaam shall notify the user of the disconnection after its execution.
- (4) Without detracting from the generality of the foregoing, the Tax Authority-Shaam shall be entitled to disconnect the user in the following cases:
 - א. The customers' personal information is used for purposes that the customers have not approved.
 - ב. There is a fear of information security and cyber problems in the user, which may harm the computer systems of the Tax Authority-Shaam and/or the personal information of the taxpayer.
 - ג. Lack of maintenance and support for the product provided by the user.

9. Confidentiality

- (1) The user undertakes to keep confidential and not to transfer, notify, deliver, or bring to anyone's attention any information that comes to them in connection with this letter of undertaking and/or during the performance of their undertakings according to this letter of undertaking.
- (2) The user declares that they are aware that failure to comply with the obligations under this section constitutes an offense, including under section 118 and 119 of the Penal Law, 5737-1977; section 142 of the Value Added Tax Law, 5736-1975; section 231 of the Customs Ordinance; sections 231, 232, and 234 of the Income Tax Ordinance [New Version]; section 105 of the Real Estate Tax Law (Assessment, Sale, and Acquisition), 5723-1963; section 50 of the Property Tax and Compensation Fund Law, 5721-1961; section 19b of the Purchase (Goods and Services) Law, 5722-1952; and section 23b of the Privacy Protection Law, 5741-1981.

10. Sabotage and Prohibited Information

- (1) The user and anyone acting on his behalf undertake not to cause, attempt, or induce another to cause any change in the information, knowledge, or data of any kind found on a Shaam computer, except for entering the data that he is authorized to enter according to this letter of undertaking.
- (2) The user and anyone acting on his behalf undertake not to attempt to obtain prohibited information from a Shaam computer. If, in any case, prohibited information comes to them in any way, they undertake:
 - א. Immediately delete the prohibited information from the user's computer or any other computer or equipment under its control in which prohibited information is found. If the user is informed that prohibited information has been recorded on a computer or other equipment that is not under his control, he will notify Shaam as soon as he becomes aware of it. If the prohibited information is printed, the user will immediately send the printed page to Shaam, without retaining a copy of the page or any other copy of the prohibited information in his possession.
 - ב. Immediately notify Shaam by telephone and in writing about the event.
 - ג. Not to make any use of the prohibited information and not to disclose it to anyone, except for disclosure necessary for the purposes outlined in paragraphs 9(2)a and 9(2)b of this section.
- (3) If the user has complied with all the provisions of this letter of undertaking, no liability will apply to him by virtue of the provisions of this letter of undertaking for damage caused as a result of the arrival of prohibited information to him.



11. Liability and Indemnity

- (1) The user undertakes and bears full responsibility for any use of the portal, services, APIs, applications, sites, or any other material mentioned in this letter of undertaking. The use of the services, APIs, and the development of the application/functionality will be carried out in accordance with the provisions of any law and subject to the rights of third parties. The Tax Authority-Shaam will not bear any responsibility, including damage caused by the user and/or due to the user's activity, violation of the rights of any third party made by the user, or due to the incorrectness of his statements, etc.
- (2) The services and APIs may be used in accordance with this letter of undertaking as is. (As Is). Providing access to the services and APIs does not create any representation on behalf of the Tax Authority-Shaam in relation to the services and APIs, including their suitability for certain operations, their continuity, their uninterrupted activity, their availability, timeliness, level of security, and is not responsible for the quality or accuracy of the information.
- (3) The Tax Authority-Shaam will make the services and APIs available to the user in accordance with the provisions of the law. The Tax Authority-Shaam is not responsible for any damage, direct or indirect, that may be caused to the user or to any third party as a result of or in connection with the use of the services and APIs or in connection with the inability to use them and/or in connection with the user's reliance on the content and information contained in them. The use of the services and APIs is done at the user's own risk, and the user will be responsible for any damage caused or that may be caused to him or to third parties, including but not limited to, damage due to loss of profits, loss of revenue, damage to reputation, damage to computer systems, and/or loss of information. Notwithstanding the foregoing, the responsibility of the user and of the Tax Authority-Shaam for any damage caused or liable to be caused to third parties shall be as determined by law.
- (4) Without derogating from the generality of the aforesaid, the Tax Authority-Shaam is not responsible for any loss, corruption, or deletion of user information stored on the portal and in the Sandbox environment. The user is solely responsible for executing retention and backups and for taking all necessary measures to protect and safeguard the information, including in accordance with the provisions of any law.

Signature of the authorized signatory on behalf of the user

Name _____

I.D. _____

Phone No. _____

Email _____

Signature _____