JOINT VENTURE TAX DATA PROTECTION AGREEMENT

This Joint Venture Tax Data Protection Agreement (the "Agreement") is entered into as of ____________________, by and between:

Party A: ____, a corporation organized and existing under the laws of ____________________, with its principal place of business at ____ (hereinafter referred to as "Party A"),

and

Party B: ____, a corporation organized and existing under the laws of ____________________, with its principal place of business at ____ (hereinafter referred to as "Party B").

Party A and Party B are collectively referred to herein as the "Parties" and individually as a "Party."

RECITALS

WHEREAS, the Parties have entered into a Joint Venture Agreement dated____________________ to establish and operate ____ (the "Joint Venture"); and

WHEREAS, in connection with the operations, management, and regulatory compliance of the Joint Venture, the Parties will share, process, and store certain proprietary, confidential, and sensitive tax-related data; and

WHEREAS, the Parties desire to establish appropriate administrative, technical, and physical safeguards to protect such Tax Data in compliance with applicable tax laws and data protection regulations.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the Parties agree as follows:

1. DEFINITIONS

A. **"Tax Data"** means any and all financial records, tax returns, filings, schedules, audits, tax identification numbers, corporate structure details, transfer pricing documentation, and any other data or information related to local, state, federal, or international taxation shared between the Parties or generated by the Joint Venture.

B. **"Applicable Law"** means all applicable tax laws, data protection and privacy laws, regulations, and directives in force from time to time governing the processing of tax and personal data.

C. **"Security Breach"** means any accidental, unauthorized, or unlawful acquisition, destruction, loss, alteration, disclosure of, or access to Tax Data.

2. SCOPE AND PURPOSE OF DATA PROCESSING

The Parties shall process Tax Data solely for the purposes of managing the tax obligations, audits, financial reporting, compliance filings, and legal requirements of the Joint Venture as authorized under the Joint Venture Agreement, and for no other commercial or unauthorized purpose.

3. OBLIGATIONS OF THE PARTIES

1. **Confidentiality:** Each Party shall keep all Tax Data strictly confidential and shall not disclose such data to any third party without the prior written consent of the other Party, except as required by Applicable Law or tax authorities.
2. **Data Minimization:** The Parties agree that only the minimum necessary Tax Data required to achieve the purposes of the Joint Venture shall be shared or processed.
3. **Access Control:** Access to Tax Data shall be restricted to authorized employees, agents, or professional advisors (e.g., accountants, tax attorneys) who have a strict "need-to-know" and are bound by confidentiality obligations no less restrictive than

those contained herein.

4. TECHNICAL AND ORGANIZATIONAL SECURITY MEASURES

Each Party shall implement and maintain appropriate technical and organizational measures to protect Tax Data against unauthorized or unlawful processing and against accidental loss, destruction, damage, alteration, or disclosure. Such measures shall include, but are not limited to:

- Encryption of Tax Data both in transit and at rest.
- Robust access authentication mechanisms.
- Regular security assessments and vulnerability scans of systems storing Tax Data.
- Secure physical storage for any paper-based Tax Data records.

5. TAX AUDITS AND INQUIRIES

In the event that a tax authority initiates an audit, inquiry, or investigation concerning the Joint Venture, the Parties shall cooperate in good faith and share relevant Tax Data securely. Neither Party shall disclose the other Party's proprietary or non-Joint Venture Tax Data to a tax authority unless legally compelled to do so, and only after providing the other Party with prompt written notice to allow them to seek protective measures.

6. SECURITY BREACH NOTIFICATION

In the event of a Security Breach involving Tax Data, the affected Party shall notify the other Party in writing without undue delay, and in any event within __________ hours of becoming aware of the breach. The notification shall contain details of the nature of the breach, the affected data categories, and the mitigation steps taken or planned.

7. DATA RETENTION AND DESTRUCTION

Tax Data shall be retained only for as long as necessary to fulfill the purposes of the Joint Venture and to comply with statutory tax retention periods under Applicable Law. Upon expiration of the retention periods or termination of the Joint Venture, the Parties shall securely destroy or return all Tax Data, as mutually agreed in writing.

8. TERM AND TERMINATION

This Agreement shall remain in effect for the duration of the Joint Venture Agreement and shall survive the termination of the Joint Venture for as long as any Party retains or possesses Tax Data subject to this Agreement.

9. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by and construed in accordance with the laws of __________________, without regard to its conflict of law principles. Any dispute arising out of or in connection with this Agreement shall be subject to the exclusive jurisdiction of the courts of __________________.

IN WITNESS WHEREOF, the Parties hereto have executed this Joint Venture Tax Data Protection Agreement as of the date first written above.

For Party A:	**For Party B:**
______________________________	______________________________
By: ____________________	By: ____________________
Title: ____________________	Title: ____________________
Date: ____________________	Date: ____________________