

DEED OF DOUBLE TAXATION INDEMNITY

(Cross-Border Subcontractor)

THIS DEED is made on the _____ day of _____, 20_____.

PARTIES

Contractor:

Registered Address:

Jurisdiction of Incorporation: _____

Subcontractor:

Registered Address:

Jurisdiction of Incorporation/Residence: _____

RECITALS

1. The Contractor and the Subcontractor have entered into a subcontract agreement dated _____ (the "Underlying Agreement") for the provision of certain services.
2. The Subcontractor is a tax resident of _____ and performs services cross-border.
3. To mitigate the risk of double taxation, permanent establishment tax liabilities, withholding tax disputes, and related interest or penalties, the parties have agreed to execute this Deed of Indemnity.

OPERATIVE PROVISIONS

1. Definitions & Interpretation

- a. "Tax Authority" means any government, state, federal, regional, local, or municipal authority, body, or department responsible for the assessment, collection, administration, or imposition of any Tax.
- b. "Tax" means any tax, levy, impost, duty, withholding, assessment, or other charge of a similar nature, including any interest, penalty, addition to tax, or fine related thereto, imposed by any Tax Authority.
- c. "Indemnified Liabilities" means any Tax liabilities, assessments, withholding obligations, deductions, losses, damages, costs, claims, and expenses (including reasonable legal and professional fees) arising out of or in connection with any claim that the Contractor was required to withhold tax, or that the Subcontractor has created a permanent establishment or other taxable presence in the Contractor's jurisdiction.

2. Representations and Warranties

The Subcontractor represents and warrants to the Contractor that:

- a. It is a sole tax resident of _____ and is fully compliant with all tax filing and payment obligations in its home jurisdiction.
- b. The performance of the services under the Underlying Agreement does not, and will not, constitute or create a permanent establishment or fixed base for the Subcontractor in the jurisdiction of the Contractor.
- c. It is entitled to the full benefits of the Double Taxation Treaty between _____ and _____.
- d. It will provide the Contractor with a valid Tax Residency Certificate (TRC) and any other documentation required by the relevant Tax Authorities prior to receiving any payment.

3. Indemnity

- a. The Subcontractor hereby unconditionally and irrevocably covenants and agrees to indemnify, defend, and hold harmless the Contractor, its officers, directors, employees, and affiliates, from and against any and all Indemnified Liabilities.
- b. If the Contractor is required by law to make any deduction or withholding from any payment due to the Subcontractor, the Contractor shall make such deduction or withholding, and the payment shall be deemed full satisfaction of the payment obligation. If the Contractor fails to make such deduction or withholding based on representations made by the Subcontractor, and is subsequently assessed by any Tax Authority for such amount, the Subcontractor shall immediately upon demand pay to the Contractor the full amount of such assessment, including penalties and interest.

4. Notification and Claims Cooperation

- a. If the Contractor receives any notice, assessment, letter, or other communication from a Tax Authority regarding an investigation or claim that could give rise to a claim under this Deed, the Contractor shall notify the Subcontractor in writing as soon as reasonably practicable.
- b. The Subcontractor shall, at its own expense, provide the Contractor with all reasonable assistance, records, certificates, and documentation required to dispute, appeal, or mitigate any such tax claim.

5. Governing Law and Jurisdiction

- a. This Deed, and any non-contractual obligations arising out of or in connection with it, shall be governed by, and construed in accordance with, the laws of _____.
- b. The parties irrevocably submit to the exclusive jurisdiction of the courts of _____ to settle any dispute or claim arising out of or in connection with this Deed.

IN WITNESS WHEREOF this Deed has been executed and delivered as a deed by the parties on the date first written above.

EXECUTED AS A DEED by _____ <i>(Contractor)</i> Signature: _____ Name: _____ Title: _____ In the presence of Witness: Signature: _____ Name: _____ Address: _____ _____	EXECUTED AS A DEED by _____ <i>(Subcontractor)</i> Signature: _____ Name: _____ Title: _____ In the presence of Witness: Signature: _____ Name: _____ Address: _____ _____
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