

DEED OF DOUBLE TAX INDEMNITY

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

BETWEEN:

1. THE CONTRACTOR:

Name/Entity: _____

Address: _____

Registration Number (if applicable): _____

2. THE SUBCONTRACTOR:

Name/Entity: _____

Address: _____

Registration Number (if applicable): _____

Tax Jurisdiction of Residence: _____

BACKGROUND:

- A. The Contractor and the Subcontractor have entered into, or are about to enter into, an agreement for the provision of services dated _____ (the "Subcontract Agreement").
- B. Payments made by the Contractor to the Subcontractor under the Subcontract Agreement may be subject to withholding tax or other tax liabilities in various jurisdictions.
- C. The Subcontractor has represented that it is fully responsible for its own tax liabilities and that the Contractor should not suffer any tax deductions, withholdings, double taxation assessments, or related penalties resulting from payments made to the Subcontractor.
- D. Accordingly, the Subcontractor has agreed to enter into this Deed to fully indemnify the Contractor against any such tax liabilities, claims, and costs.

IT IS AGREED AS FOLLOWS:

1. Definitions & Interpretation

In this Deed, "Tax" or "Taxation" means all forms of taxation, withholding obligations, duties, levies, imposts, social security contributions, deductions, or assessments imposed by any government, state, or municipal tax authority, together with any related interest, penalties, fines, and legal costs.

2. Tax Representations and Warranties

The Subcontractor represents and warrants to the Contractor that:

- a. It is a tax resident of the jurisdiction stated in the party section of this Deed and is fully compliant with all tax laws and filing obligations in that jurisdiction and any other jurisdiction where it performs services.
- b. All payments received under the Subcontract Agreement represent business income taxable solely in the Subcontractor's jurisdiction of tax residence, and are not subject to withholding tax in the Contractor's jurisdiction under any applicable Double Taxation Treaty.
- c. It will provide the Contractor with a valid Certificate of Tax Residence or any other tax clearance documentation required by the relevant tax authorities immediately upon execution of this Deed, and annually thereafter.

3. Indemnification

- a. The Subcontractor hereby unconditionally and irrevocably agrees to indemnify, defend, and hold harmless the Contractor, its officers, directors, employees, and affiliates from and against any and all liabilities, losses, damages, costs, claims, demands, expenses (including reasonable legal and professional fees), interest, and penalties arising from:
 - i. Any failure by the Contractor to withhold tax from payments made to the Subcontractor, relying upon the representations made herein or under any applicable Double Taxation Treaty;
 - ii. Any determination by any tax authority that the Subcontractor has established a permanent establishment or taxable presence in the Contractor's jurisdiction of operation;
 - iii. Any double taxation assessments levied against the Contractor in connection with the services provided or payments received under the Subcontract Agreement; and
 - iv. Any breach of the warranties and representations set forth in Clause 2 of this Deed.
- b. The indemnity under this Clause 3 shall apply whether or not the relevant tax liability arises during the term of the Subcontract Agreement or after its termination.

4. Notification and Conduct of Claims

- a. If the Contractor receives any notice, demand, assessment, or letter from any tax authority regarding a tax liability or potential tax liability subject to the indemnity under Clause 3, the Contractor shall notify the Subcontractor in writing as soon as reasonably practicable.
- b. The Contractor shall have sole discretion regarding the conduct, defense, compromise, or settlement of any tax claim, but shall, to the extent legally permissible, consult with the Subcontractor in good faith regarding the defense of such claim.
- c. The Subcontractor shall provide all reasonable assistance, information, and documentation requested by the Contractor to contest, appeal, or resolve any tax assessment or claim.

5. Payment of Indemnified Amounts

Any amount payable by the Subcontractor under this Deed shall be paid to the Contractor in cleared funds within_____ business days of written demand by the Contractor, without any deduction, set-off, or withholding whatsoever.

6. Governing Law and Jurisdiction

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_____. The parties submit to the exclusive jurisdiction of the courts of_____.

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

**EXECUTED AS A DEED by
THE CONTRACTOR:**

Signature of Authorized Representative

Name: _____

Title: _____

In the presence of:

Signature of Witness

Witness Name: _____

Witness Address: _____

**EXECUTED AS A DEED by
THE SUBCONTRACTOR:**

Signature of Authorized Representative

Name: _____

Title: _____

In the presence of:

Signature of Witness

Witness Name: _____

Witness Address: _____