

# INTERNATIONAL TAX COMPLIANCE (FATCA) INDEMNITY AGREEMENT

This International Tax Compliance (FATCA) Indemnity Agreement (the "Agreement") is entered into as of this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (the "Effective Date"), 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 the "Indemnified Party"), and

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

## RECITALS

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WHEREAS, the Indemnified Party and the Indemnifying Party have entered into, or may enter into, certain business and financial transactions pursuant to various underlying agreements;

WHEREAS, the Indemnified Party is subject to the Foreign Account Tax Compliance Act ("FATCA") provisions of the U.S. Internal Revenue Code, associated regulations, and applicable Intergovernmental Agreements ("IGA") governing international tax compliance;

WHEREAS, to comply with FATCA and mitigate risks of withholding tax, penalties, and interest, the Indemnified Party requires specific documentation, classifications, and indemnification from the Indemnifying Party regarding its foreign tax status;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

## 1. DEFINITIONS

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- "FATCA"** means sections 1471 through 1474 of the U.S. Internal Revenue Code of 1986, as amended, any current or future regulations or official interpretations thereof, any agreement entered into pursuant to Section 1471(b) of the Code, or any fiscal or regulatory legislation, rules or practices adopted pursuant to any intergovernmental agreement entered into in connection with the implementation of such Sections of the Code.
- "FATCA Withholding"** means any withholding or deduction required pursuant to an agreement described in Section 1471(b) of the Code or otherwise imposed pursuant to Sections 1471 through 1474 of the Code, any regulations or agreements thereunder, official interpretations thereof, or any law implementing an intergovernmental approach thereto.

## 2. REPRESENTATIONS AND WARRANTIES

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The Indemnifying Party represents and warrants to the Indemnified Party that:

- Its FATCA status classification is \_\_\_\_\_.
- Its Global Intermediary Identification Number (GIIIN) is \_\_\_\_\_ (if applicable).
- All tax forms (including but not limited to IRS Form W-8BEN, W-8BEN-E, W-8IMY, W-8ECI, or W-9) provided to the Indemnified Party are accurate, complete, and valid.
- It shall immediately notify the Indemnified Party in writing, and in no event later than \_\_\_\_\_ days, of any change in circumstances that affects its FATCA classification or renders any representation, warranty, or tax documentation previously provided incorrect, obsolete, or invalid.

## 3. COVENANTS

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The Indemnifying Party covenants to:

1. Provide the Indemnified Party with updated, valid IRS tax forms and any necessary supporting documentation upon reasonable request, or upon the expiration or invalidation of any previously provided form.
2. Cooperate fully with the Indemnified Party in providing any information, certifications, or documentation required for the Indemnified Party to comply with its reporting and withholding obligations under FATCA.

#### 4. INDEMNIFICATION

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1. The Indemnifying Party hereby agrees to indemnify, defend, and hold harmless the Indemnified Party, its affiliates, directors, officers, employees, and agents (each an "Indemnified Person") from and against any and all losses, claims, damages, liabilities, demands, assessments, actions, judgments, costs, and expenses (including, without limitation, reasonable attorneys' fees and expenses, any FATCA Withholding, taxes, interest, penalties, or additions to tax) incurred by or asserted against any Indemnified Person arising out of, resulting from, or in connection with:
  - a. Any failure by the Indemnifying Party to comply with its obligations under this Agreement;
  - b. Any misrepresentation, inaccuracy, or breach of any representation, warranty, or covenant made by the Indemnifying Party herein; or
  - c. The failure of the Indemnifying Party to provide timely, accurate, and complete documentation, tax forms, or information required for FATCA compliance.
2. The indemnification obligations under this Section shall survive the termination of this Agreement and the termination or expiration of any underlying commercial or financial agreements between the Parties.

#### 5. GOVERNING LAW AND JURISDICTION

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This Agreement shall be governed by, and construed in accordance with, the laws of \_\_\_\_\_, without giving effect to any conflict of law principles. Any legal action or proceeding arising under this Agreement shall be brought exclusively in the courts located in \_\_\_\_\_.

#### 6. MISCELLANEOUS

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1. **Entire Agreement:** This Agreement constitutes the entire agreement between the Parties regarding the subject matter hereof and supersedes all prior agreements, understandings, or representations.
2. **Amendments:** This Agreement may only be amended or modified by a written instrument executed by authorized representatives of both Parties.
3. **Severability:** If any provision of this Agreement is held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired.

IN WITNESS WHEREOF, the Parties hereto have executed this FATCA Indemnity Agreement as of the date first written above.

**For Party A (Indemnified Party):**

**For Party B (Indemnifying Party):**

Name \_\_\_\_\_ of \_\_\_\_\_

Entity: Name \_\_\_\_\_ of \_\_\_\_\_

Entity:

By \_\_\_\_\_

(Signature): By

\_\_\_\_\_

(Signature):

Printed Name: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_