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XERO (NZ) LIMITED  
19-23 TARANAKI STREET  
TE ARO  
WELLINGTON 6011

IRD Number 110-295-588  
Reference L1451955752  
Issued 26 June 2023

Dear Sir/Madam

### **Tax residency certificate**

This company is registered in New Zealand and is a resident of New Zealand for tax purposes.

**Company name:** XERO (NZ) LIMITED

**Commencement date:** 1 July 2023

**Business industry:** Computer software retailing (except computer games)

**NZ GST number:** 110-295-588

Look-through companies are transparent for New Zealand tax purposes under subpart HB of the Income Tax Act 2007. The company's income tax activities are treated as being carried on by the effective owners of the company. The company will not usually be liable for income tax in New Zealand.

The company's shareholders may need to pay income tax in New Zealand. This will depend on:

- their individual tax residency status, and
- the country their income is sourced from.

This certificate is valid until 30 June 2024. This certificate may no longer apply if the company's circumstances change.

### **myIR**

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Yours sincerely,

*Tony Morris*

Customer Segment Lead




CERTIFICATE OF DOMICILE OF NON RESIDENT  
FOR INDONESIA WITHHOLDING TAX

Guidance :

1. This form is to be completed by a person (which includes a body of a person, corporate or non corporate) who is a resident of a country which has been concluded Double Taxation Convention (DTC) with Indonesia
2. For person who is:
  - a banking institution, or
  - a pension fund, or**completes only DGT Page 1**
3. For Individual, **completes PART I and PART II of DGT Page 1, and PART IV and PART VII of DGT Page 2**
4. For non individual other than mentioned in Number 2, **completes PART I and PART II of DGT Page 1, and PART V, PART VI, and PART VII of DGT Page 2**

All particulars in the form are to be properly furnished, and the form shall be signed as completed. This form must be certified by the Competent Authority or his authorized representative or authorized tax office in the country where the income recipient is a tax resident before submitted to Indonesian withholding agent/custodian.

Part I	INCOME RECIPIENT	
Tax ID Number	: 110-295-588	(1)
Name	: Xero (NZ) Limited	(2)
Full address	: 19-23 Taranaki Street, Te Aro, Wellington 6011	(3)
Country	: New Zealand	(4)
Contact Number	: +64 21 919 386 (5) email : taxteam@xero.com	(6)
Part II	CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE	
<p>For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____ (7) for the period _____ (8) _____ (9) to _____ (10) _____ (11) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (12).</p> <p style="text-align: center;"> Official Stamp (if any)</p> <p>_____ Name and Signature of the Competent Authority or his authorized representative or authorized tax office (13)</p> <p>_____ Capacity/designation of signatory (14)</p> <p>_____/_____/_____ Place, date (mm/dd/yy) (15)</p> <p>Office address : _____ (16)</p>		
Part III	DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)	
<p>I declared that:</p> <ol style="list-style-type: none"><li>1 This company is not an Indonesian resident taxpayer;</li><li>2 This company is a resident of _____ (17) for income tax purposes within the meaning of DTC of both countries</li><li>3 the purposes of the transaction is not to obtain the benefit under the convention directly or indirectly that is contrary to the object and purpose of the DTC;</li><li>4 in relation with the earned income, this company is not acting as an agent, nominee or conduit;</li><li>5 the beneficial owner is not an Indonesia resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I; and</li><li>6 I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.</li></ol> <p>_____ Signature of the income recipient or individual authorized to sign for the income recipient (18)</p> <p>_____/_____/_____ Place, date (mm/dd/yy) (19)</p> <p>_____ Capacity in which acting (20)</p>		
<p><b>This form is available and may be downloaded at this website: <a href="http://www.pajak.go.id">http://www.pajak.go.id</a></b></p>		

Part IV	TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL
1. Place and Date of Birth (mm/dd/yyyy) : _____ / _____ / _____	(21)
2. The purpose of the transactions is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC	<input type="checkbox"/> Yes <input type="checkbox"/> No   (22)
3. Are you acting as an agent or a nominee?	<input type="checkbox"/> Yes <input type="checkbox"/> No   (23)
4. Do you have permanent home in Indonesia	<input type="checkbox"/> Yes <input type="checkbox"/> No   (24)
5. In what country do your ordinarily reside? _____	(25)
6. Have you ever been resided in Indonesia? _____ If so, in what period? _____ / _____ / _____ to _____ / _____ / _____	<input type="checkbox"/> Yes <input type="checkbox"/> No   (26)
Please provide the address : _____	
7. Do you have any office, or other place of business in Indonesia?	<input type="checkbox"/> Yes <input type="checkbox"/> No   (27)
If so, please provide the address : _____	

Part V	TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL
1. Country of registration/incorporation : <u>New Zealand</u>	(28)
2. Which country does the place of management or control reside? <u>New Zealand</u>	(29)
3. Address of Head Office : <u>19-23 Taranaki Street, Te Aro, Wellington 6011</u>	(30)
4. Address of branches, offices, or other place of business in Indonesia (if any) : _____	(31)
5. The entity has relevant economic substance either in the entity's establishment or the execution of its transaction.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (32)
6. The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (33)
7. The entity has its own management to conduct the business and such management has an independent discretion.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (34)
8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (35)
9. The entity has sufficient and qualified personnel to conduct the business.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (36)
10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (37)
11. The purpose of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   (38)

Part VI	TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY
1. The entity is acting as an agent, nominee or conduit	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   (39)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (40)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (41)
4. The Entity bear the risk on its own asset, capital, or the liability	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   (42)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third party	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   (43)

Part VII	DECLARATION BY THE INCOME RECIPIENT
I declare that I have examined the information provided in this form and to the best of my knowledge and belief it is true, correct, and complete. I further declared that	
<input type="checkbox"/>	I am not an Indonesia resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in part II. (44)
<input checked="" type="checkbox"/>	This company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I. (45)
<u>Rebecca Small</u> Signature of the income recipient or individual authorized to sign for the income recipient	(46) <u>Wellington</u> , <u>5 / 7 / 2023</u> (47) <u>EGM - Tax and Payroll</u> (48) Place, date (mm/dd/yy) Capacity in which acting

This form is available and may be downloaded at this website: <http://www.pajak.go.id>

DGT Page 2

**INSTRUCTIONS  
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT  
FOR INDONESIA WITHHOLDING TAX (FROM DGT)**

**Part I Income Recipient:**

**Number 1 :**

Please fill in the income recipient's taxpayer identification number in country where the income recipient is registered as a resident taxpayer.

**Number 2 :**

Please fill in the name of the income recipient.

**Number 3 :**

Please fill in the income recipient's address.

**Number 4 :**

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

**Number 5 :**

Please fill in the income recipient's contact number.

**Number 6 :**

Please fill in the income recipient's contact e-mail

**Part II Certification by Competent Authority or Authorized Tax Office of The Country of Residence:**

**Number 7 :**

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

**Number 8 :**

Please fill in the starting month of the calendar year to be covered.

**Number 9 :**

Please fill in the starting calendar year of the income received to be covered.

**Number 10 :**

Please fill in the ending month of the calendar year to be covered (maximum 12 months from the starting month).

**Number 11 :**

Please fill in the ending calendar year of the income received to be covered.

**Number 12 :**

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

**Number 13 and 14 :**

The Competent Authorities or his authorized representative should certify this for by signing it. The position of the signor should be filled in Number 14.

**Number 15 :**

Please fill in the date when the form is signed by the Competent Authorities or his authorized representative.

**Number 16 :**

Please fill in the office address of the Competent Authority or authorized representative.

**Part III Declaration by the Income Recipient (Banking Institution and Pension Fund):**

**Number 17 :**

This form shall be filled by the management of the claimant. Please fill in the name of country where income recipient is registered as a resident taxpayer.

**Number 18 :**

The income recipient or individual authorized to sign for the income recipient shall sign this form.

**Number 19 :**

Please fill in the place and date of signing.

**Number 20 :**

Please fill in the capacity of the income recipient or individual authorized to sign for the income recipient who signs this form.

**Part IV To be completed if the Income Recipient is an individual:**

**Number 21 :**

Please fill in the income recipient's place and date of birth.

**Number 22 :**

Please check the appropriate box in accordance with the claimant's facts and circumstances.

**Number 23 :**

Please check the appropriate box. You are acting as an agent if you act as an intermediary or act for and on behalf of other party in relation with the income source in Indonesia. You are acting as a nominee if you are the legal owner of income or of assets that the income is generated and you are not the real owner of the income or assets.

**Number 24 :**

Please check the appropriate box.

**Number 25 :**

Please fill in the name of country where you ordinarily reside.

**Number 26:**

Please check the appropriate box. In case you have ever been resided in Indonesia, please fill the period of your stay and address where you resided.

**Number 27 :**

Please check the appropriate box. In case you have any offices, or other place of business in Indonesia, please fill in the address of the offices, or other place of business in Indonesia.

**Part V To be Completed if the income Recipient is non Individual:**

**Number 28 :**

Please fill in the country where the entity is registered or incorporated.

**Number 29 :**

Please fill in the country where the entity is controlled or where its management is situated.

**Number 30 :**

Please fill in the address of the entity's Head Offices.

**Number 31 :**

Please fill in the address of any branches, offices, or other place of business of the entity situated in Indonesia.

**Number 32-38 :**

Please check the appropriate box in accordance with the claimant's facts and circumstances.

**Part VI To be completed if the income earned are dividend, interest, or royalty :**

**Number 39-43 :**

Please check the appropriate box in accordance with the claimant's facts and circumstances.

**Part VII Declaration by the Income Recipient:**

**Number 44 :**

Please check the box if the income recipient is individual.

**Number 45 :**

Please check the box if the income recipient is non-individual other than banking institution and pension fund.

**Number 46 :**

The income recipient or individual authorized to sign for the income recipient (for non-individual) shall sign this form.

**Number 47 :**

Please fill in the place and date of signing.

**Number 48 :**

Please fill in the capacity of the income recipient or individual authorized to sign for the income recipient who signs this form.