

## ANEXO I. B

### MODELO DE DECLARACIÓN RESPONSABLE PARA EMPRESAS CON DOMICILIO SOCIAL Y FISCAL FUERA DE ESPAÑA

<i>The licensor must certify that</i>
<i>It is a legal entity validly organized and existing in good standing under the laws of _____, with its legal registered office and residence for tax purposes in _____</i>
<i>It is the beneficial owner of the fees/royalties (income) under the Agreement, within the meaning of Double Tax Convention between Spain and _____; therefore it does not act as an intermediary, agent, nominee or conduit company acting as a fiduciary or administrator;</i>
<i>It Is liable to tax in _____ with respect to income to be received under the Agreement and its income worldwide;;</i>
<i>It has all the necessary resources in its country of residence, including a team of qualified employees, required for operating its business activities and the implementation of the agreed obligations under the Agreement;</i>
<i>The Board of Directors manages its activities. A majority of the Board o Directors are _____ residents and its board meetings are held in _____. The Board of Directors has all powers to take decisions in respect of entering in to any transactions that they consider necessary and beneficial for the activities of the licensor. The members of the Board of Directors have the required skills and knowledge to fulfill their duties.</i>
<i>It is not treated as a fiscally transparent entity for its income tax purposes.</i>
<i>It has no permanent establishment in Spain; and</i>
<i>It acts in its own interest and for its own benefit, and shall use the license fees (royalties) payable to it under the Agreement in its sole discretion, and shall not be bound by any restrictions in relation to the objectives and directions of using the license fees (royalties), including those that may be prescribed by its shareholders, articles of association and other mandatory documents of the Licensor.</i>
<i>Licensor agrees to indemnify each Licensee, severally and not jointly, from any liabilities and direct costs and expenses (including any fines, penalties, interests or any others amounts claimed by the Spanish Tax Administration, as well as reasonable outside attorneys' fees but excluding indirect cost such as loss of profit or loss of reputation) incurred by such Licensee with respect to any claim by the Spanish Tax Administration (Agencia Tributaria) directly resulting from the actual breach of any of the representations and warranties made by Licensor in this clause. For purposes of indemnification under this clause, Licensee will give Licensor prompt written notice of all claims and cooperate reasonably with Licensor in connection with the defense and settlement of the claims. Licensor will, at its own expense, have sole control of the defense or settlement of the claims. Licensee will have the right to participate fully, as its own expense and with counsel of its own choosing (subject to any conflicts of interest and subject to the approval of Licensor which will not be unreasonably withheld) in the defense of any claim.</i>