

## TIKTOK WITHHOLDING TAX DECLARATION (POLAND)

This declaration is made on behalf of TIKTOK INFORMATION TECHNOLOGIES UK LIMITED, a company registered in England and Wales with company registration number 10165711 and with tax identification (VAT) number GB307477591 (hereinafter "**TikTok**").

The below declaration is made by TikTok solely: (i) in connection with its receipt of payments from a company tax resident, or with a permanent establishment, in the territory of Poland ("**Company**"); (ii) to the extent the payments are subject to withholding tax in Poland; and (iii) to the extent the payments are made 12 months from the date of the enclosed certificate of tax residence ("**Payments**").

### DECLARATION

This declaration is intended to assist with fulfilling the conditions authorizing a tax remitter to apply a reduced rate of withholding tax or an exemption from withholding tax in relation to applicable corporation taxes in Poland, but the Company remains at all times responsible for its own tax and legal obligations.

TikTok confirms that:

1. TikTok is a taxpayer on whom rests a tax obligation in the United Kingdom in respect of receipt of the Payments. TikTok is liable to tax in the United Kingdom in respect of receipt of the Payments and does not benefit from any form of tax exemption on worldwide income.
2. TikTok is a tax resident in the United Kingdom, which is confirmed by the enclosed certificate of tax residence issued to TikTok by its local tax authority (valid for 12 months from the date of issue).
3. TikTok is the beneficial owner of the received Payments and is not obliged to transfer the Payments onward to another entity. In particular:
  - a. TikTok receives the Payments for its own benefits, decides independently how to distribute them and bears economic risk associated with the loss of amounts due or their part;
  - b. TikTok is not an intermediary, representative, or trustee in relation to the Payments.
4. TikTok carries out a genuine economic activity in the United Kingdom, with which the Payments are connected. In particular:
  - a. TikTok performs its basic economic functions itself using its own resources. It has premises, qualified personnel and equipment used in its business activity;
  - b. TikTok does not create a structure operating in isolation from economic reasons.

*Signed for and on behalf of*

**TIKTOK INFORMATION TECHNOLOGIES UK LIMITED**



Signed:.....

Print name: Samantha Nyam

Title: Europe Head of Tax

Date: 3 February 2023

Enclosure: Certificate of UK residence



## Certificate of UK residence

To whom it may concern  
Do Kogo To Moze Dotyczyc

Large Business  
HM Revenue and Customs  
S1754  
NEWCASTLE  
NE98 1ZZ

Phone

Fax

Web [www.gov.uk/topic/business-tax/corporation-tax](http://www.gov.uk/topic/business-tax/corporation-tax)

Date 3 February 2023

### Certificate of fiscal residence

#### Zaświadczenie o miejscu zamieszkania lub siedzibie dla celów podatkowych (certyfikat rezydencji)

Corporation Tax Services, HM Revenue and Customs, BX9 1AX, United Kingdom hereby certifies that / zaświadcza niniejszym, że

Unique Taxpayer Reference (UTR): 29022 19918

Company name: Tiktok Information Technologies UK Limited

Registered office address: Kaleidoscope, 4 Lindsey Street, London EC1A 9HP

is a resident in the United Kingdom and is subject to unlimited tax liability on its worldwide income within the meaning of the agreement between the Government of the Republic of Poland and the United Kingdom for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income, signed at

ma miejsce zamieszkania lub siedzibę w Zjednoczone Królestwo i podlega nieograniczonemu obowiązkowi podatkowemu w rozumieniu umowy między Rządem Rzeczypospolitej Polskiej a Zjednoczone Królestwo w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od dochodu, sporządzonej w

Glasgow, United Kingdom (place of signing / Miejsce podpisania) on 3 February 2023 (date of signing / Data podpisania).

Signature

Name

Mr G Dunn

Office stamp

HM Revenue and Customs  
Corporation Tax

3 February 2023