

PLEASE READ THE FOLLOWING APPLE PODCASTERS PROGRAM AGREEMENT BEFORE PRESSING THE "AGREE" BUTTON AND CHECKING THE BOX AT THE BOTTOM OF THIS PAGE. BY PRESSING "AGREE," YOU ARE AGREEING TO BE BOUND BY THE TERMS OF THIS AGREEMENT. IF YOU DO NOT AGREE TO THE TERMS OF THIS AGREEMENT, PRESS "CANCEL."

## APPLE PODCASTERS PROGRAM AGREEMENT

### Purpose

You would like to offer Subscriptions in Apple Podcasts by participating in the Apple Podcasters Program. You wish to appoint Apple as Your agent or Commissionaire, as the case may be, to authorize Apple to sell Subscriptions and make the Podcaster Service available via Apple Podcasts on Your behalf.

### 1. Accepting this Agreement; Definitions.

#### 1.1. Acceptance

In order to participate in the Apple Podcasters Program, offer Subscriptions, and make the Podcaster Service available in Apple Podcasts, You must first accept this Agreement. If You do not or cannot accept this Agreement, You are not permitted to participate in the Apple Podcasters Program. You accept and agree to the terms of this Agreement on Your own behalf and/or on behalf of Your company, organization, educational institution, or agency, instrumentality, or department of the federal government as its authorized legal representative, by pressing the "Agree" or similar button.

#### 1.2. Definitions

The following terms shall have the corresponding definitions for purposes of this Agreement:

**"Affiliate"** means with respect to a Party, an entity controlled by, in common control with, or in control of such Party.

**"Agreement"** means this Apple Podcasters Program Agreement, including any attachments and exhibits hereto, which are hereby incorporated by this reference.

**"Apple"** means the Apple entities set forth in Exhibit A, collectively or individually, as the context may require.

**"Apple Marks"** means any Apple trademarks, logos or branding that Apple (or its representative designated in writing) provides to You for Your use in accordance with this Agreement.

**"Apple Podcasters Program"** means a podcast subscription program operated by Apple that enables podcast content providers to sell premium, paid subscriptions on Apple Podcasts to end users and provides additional benefits as set forth on the Apple Podcasts for Creators website.

**"Apple Podcasts"** means a digital podcast distribution platform branded and owned and/or controlled by Apple or its Affiliates, through which end users can access podcast content via the Internet or a managed network (which may be accessed by means including wired connection, WiFi, and/or cellular or terrestrial mobile networks (e.g., 3G, 4G, LTE, 5G, or any successor networks)).

**"Apple Requirements"** means Apple's technical documentation, requirements and content guidelines that govern content made available in Apple Podcasts, including subscriptions offered therein, which may be updated from time to time by Apple and made available on the Apple Podcasts for Creators website or otherwise made available to you by Apple.

**“Artwork”** means any imagery, materials, or artwork in relation to a Show, Podcast, Channel, or the Podcaster Service, including images of Show hosts and guests, that You or Your representative provide to Apple for Apple’s use in accordance with this Agreement.

**“Channel”** means a collection of one or more Shows available in Apple Podcasts. A specific Show may not be included in more than one Channel. Subscriptions to the Podcaster Service may be offered on a Channel-by-Channel basis.

**“Commissionaire”** means a non-risk bearing agent that acts in its own name but on the account of a principal as generally recognized in many civil law legal systems.

**“Comp Accounts”** means a reasonable number of gratis demonstration accounts for the Podcaster Service that will be used for (i) in-store devices of Apple and its distribution partners in order to market Subscriptions and the Podcaster Service and (ii) Apple employees and contractors that are working on the sale, development, and/or testing of Subscriptions and the Podcaster Service.

**“Device(s)”** means all Internet-connected hardware devices now known or hereafter devised, including personal computers, telephones, tablets, home audio, video, or audio/video consumer electronic devices (e.g., set-top boxes, internet connected A/V receivers, internet connected televisions, DVD players, Blu-ray players, and gaming consoles).

**“Download”** means the download of podcast content to an end user’s Device.

**“Effective Date”** means the date on which You press the “Accept” or other similar button to accept this Agreement during the registration process in Podcasts Connect for the Apple Podcasters Program.

**“Other Distributor”** means any non-Apple distributor of the Podcaster Service in the Territory, including Podcaster itself via any direct-to-consumer offering.

**“Party”** means You or Apple, each a party to this Agreement (collectively, **“Parties”**).

**“Podcast”** means a piece of audio or audio/visual content (e.g., an audio podcast episode, video podcast episode or other extra or ancillary podcast-related content) You make available for end user access in Apple Podcasts.

**“Podcaster Content”** means, collectively, Podcasts with their associated Artwork and metadata, Podcaster Marks and other materials delivered by You or Your representative to Apple hereunder to be made available via or in connection with the Podcaster Service. For the avoidance of doubt, Podcaster Content includes both free Podcasts and Podcasts that are available only to Subscribers.

**“Podcaster Marks”** means Your trademarks, logos or branding that You or Your representative provide to Apple for Apple’s use in accordance with this Agreement.

**“Podcaster Service”** means the podcast service(s) offered by You that provides access to Your Podcaster Content.

**“Podcasts Connect”** means Apple’s proprietary content management portal, free access to which is provided to You by Apple during the Term subject to Your acceptance of applicable terms and conditions.

**“RSS Content”** means Podcaster Content that You provide to Apple via RSS feed and is not hosted by Apple.

**“Security Solution”** means a content protection system(s) chosen by Apple (e.g., FairPlay) and used to protect those Podcasts that are hosted by Apple, which for clarity excludes RSS Content. Apple may modify the Security Solution at its reasonable discretion from time to time.

**“Show”** means a series of Podcast episodes made available under a single title in Apple Podcasts. A Show may include: (i) Podcasts that are only available with a Subscription to the Show’s Channel; (ii) Podcasts that are free or available without a Subscription to the Show’s Channel; or (iii) a combination of Subscription-only Podcasts and free Podcasts.

**“Streaming”** means the podcast-on-demand method of distributing podcast content, whereby a Podcast is distributed to an end user’s Device via streaming protocol, and the end user (not Apple) is in control of the start time and may listen to or view the Podcast once or repeatedly.

**“Subscriber”** means an end user who is given access to a Channel’s paid, premium content by purchasing a Subscription to that Channel.

**“Subscription”** means a subscription to a Channel sold through the Apple Podcasters Program, which includes access to the Channel’s paid, premium content and other benefits set forth in the Subscription’s description, subject to the Apple Requirements.

**“Subscription Price”** means the price paid by a Subscriber for a Subscription.

**“Term”** means the period described in Section 9.

**“Territory”** means any or all of those countries set forth in Exhibit A attached hereto, and their territories and possessions, where the distribution of the Podcaster Service occurs. For the sake of clarity, You shall select the particular Territory(ies) in which Apple may sell Subscriptions on Your behalf and make particular Shows available via the Podcaster Service, using Podcasts Connect or other electronic means provided by Apple.

**“Trial”** means a period of free access provided to an end user by Apple to a Channel’s paid, premium content which would otherwise not be available without a Subscription to such Channel. You will have the option to select the duration of Trials from the options Apple makes available in Podcasts Connect, or You may opt out of offering Trials to any or all of Your Channels. An end user is eligible for a Trial if the end user has never been a Trial User or Subscriber of the applicable Channel before. Trial Users are required to enter payment information and will automatically convert to Subscribers upon the completion of the Trial unless they opt-out prior to expiration of such Trial. Trials shall not be combined with any offers that are available to Subscribers outside of the Service.

**“Trial User”** means an end user that is given access to a Channel’s paid, premium content during a Trial.

**“You”** and **“Your”** means and refers to the person(s) or legal entity that has accepted this Agreement under its Podcasts Connect account and that is using Apple Podcasts or otherwise exercising rights under this Agreement.

## **2. Apple Appointment and Authorization.**

2.1. Subject to the terms of this Agreement including your ability to choose which countries are included in the Territory, You hereby appoint Apple, (a) in those countries of the Territory listed in Exhibit A, Section 1, as Your non-exclusive agent for the sale of Subscriptions and delivery of the Podcaster Service in Apple Podcasts, on Your behalf, to end users for their personal, non-commercial use, and Apple accepts such appointment; and (b) in those countries of the Territory listed in Exhibit A, Section 2, as Your non-exclusive Commissionaire for the sale of Subscriptions and delivery of the Podcaster Service in Apple Podcasts, on Your behalf but in Apple’s own name, to Subscribers for their personal, non-commercial use, and Apple accepts such appointment.

2.2. In furtherance of such appointment, You hereby authorize and instruct Apple, in the Territory, during the Term, to:

(a) reproduce, store, format, distribute, market, display, perform, promote, exhibit, communicate to the public, and make Podcaster Content available, via Streaming and Download, to Devices of end users of, and to the extent applicable, Subscribers authenticated to access the Podcaster Service through, Apple Podcasts;

(b) market, make available, offer, solicit orders on Your behalf, and issue invoices for Trials and Subscriptions for access to the Podcaster Service via Apple Podcasts;

(c) create transcripts of Podcasts ("Transcripts") and make such Transcripts available in Apple Podcasts to end users solely with the corresponding Podcasts (i) if required by applicable law for accessibility purposes or (ii) as determined by Apple to be beneficial to end users, provided You will have the ability to opt-out of making such Transcripts available within Podcasts Connect or other digital means Apple provides to You;

(d) use, reproduce, have reproduced, and display Podcaster Marks in any media for the purpose of promoting Your Podcasts and Subscriptions as available in Apple Podcasts, subject to any trademark usage and marketing guidelines You provide in writing to Apple from time to time. All use by Apple of the Podcaster Marks, including any goodwill associated therewith, shall inure to Your benefit;

(e) use Artwork, metadata, and other promotional materials You provide to Apple for the purpose of promoting Your Podcasts and Subscriptions as available in Apple Podcasts (e.g., promotion in Apple Podcasts and through directed marketing emails to end users). For the avoidance of doubt, Apple may use the name and authorized likenesses of hosts and guests of Your Podcasts in furtherance of promoting Your Podcasts and Subscriptions, although Apple shall obtain further written approval from You if any such host or guest name, likeness, or identifying material is otherwise used as an endorsement of Apple, Apple Podcasts, or other Apple products or services; and

(f) otherwise use Podcaster Content as may be reasonably necessary or desirable for Apple to exercise Apple's rights under the terms of this Agreement.

2.3. The rights and licenses You have granted herein extend to Apple for use in connection with Apple Podcasts, whether Apple Podcasts is distributed through a website or software applications or widgets owned or controlled by Apple, and on any platform (e.g., iOS, OS X, tvOS, Windows, Android, consumer electronics, home video systems). Apple Podcasts shall not be sublicensed or private-labelled except as You have approved under this Agreement or otherwise in writing in advance.

2.4. For the avoidance of doubt, Apple shall be under no obligation to exercise the rights granted hereunder.

2.5. Apple shall condition provision of access to the Podcaster Service via Subscription or Trial upon an end user's acknowledgement of terms of use ("Terms of Use"), which Terms of Use shall, at a minimum, provide that end users obtaining access to the Podcaster Service from Apple pursuant to the terms of this Agreement may use Podcaster Content solely for the end user's personal and non-commercial use, and that the Trial or Subscription does not transfer to the end user any commercial or promotional use rights in the Podcaster Content.

2.6. Apple shall not edit or modify Podcaster Content without Your prior written approval, provided that Apple may without Your additional consent (a) edit, resize or crop Artwork to fit the design and layout of Apple Podcasts or the space allotted in promotional materials, or (b) modify Podcaster Content to make it consistent with technical and formatting requirements in the Apple Requirements, which for clarity includes the right to modify metadata as reasonably necessary to correct errors therein. Notwithstanding the foregoing, Apple may in its sole discretion use all or some of the metadata You provide, or supplement or replace such metadata.

2.7. If there is a change of circumstance during the Term as a result of which You reasonably believe that You do not have, or no longer have, the rights necessary to authorize Apple to use any Podcaster Content as provided for herein, or You reasonably believe that Apple's continued use of any Podcaster Content or sale of any Subscription as permitted hereunder will substantially harm Your relations, or violates the terms of any of Your agreements, with any applicable copyright owner, author, narrator, producer, or publisher (each a "Clearance Issue"), then You shall have the right to withdraw authorization for the distribution of such Podcaster Content or sale of such Subscription to the extent of such Clearance Issue using Podcasts Connect or via other technical means provided by Apple; provided, however, that such withdrawal by You under this Section shall not relieve You of any of Your obligations to Apple under this Agreement, or any liability to Subscribers of the affected Subscriptions, including for clarity Apple's right to refund such Subscribers for the full Subscription Price paid or any portion thereof, as determined by Apple in its sole discretion. Apple shall cease to offer such Podcaster Content and Subscriptions within three (3) business days of such withdrawal. You shall promptly re-authorize Apple's distribution of such Podcaster Content or sale of Subscriptions, if it has been re-cleared for distribution by Apple hereunder. You shall not discriminate against Apple regarding any withdrawal requests.

2.8. For avoidance of doubt and without limiting Apple's other rights hereunder, Apple reserves the right to pull down, or not distribute or offer for sale, any Podcaster Content or Subscriptions in the event that a third party claims or Apple reasonably believes that You are not authorized to include such content in Your Subscriptions or Apple is not authorized to sell Subscriptions or otherwise use such Podcaster Content in Apple Podcasts, in which case You shall cooperate with Apple's reasonable requests towards handling such claim.

2.9. You also grant Apple a limited, non-exclusive, non-transferable, non-sublicensable right and license to use Podcaster Content solely for internal research, development and testing by Apple and its contractors, including using Podcaster Content for machine learning models, provided that in no event shall any Podcaster Content or portion thereof be provided to any third party or end user in contravention of this Agreement.

### 3. Your Obligations and Rights.

3.1. **Apple Requirements.** As a condition to making Your Podcaster Content available on Apple Podcasts and selling Subscriptions via the Apple Podcasters Program, You must comply with the Apple Requirements. Accordingly, Apple may remove Your Podcaster Content and suspend the sale of Subscriptions if, in Apple's reasonable discretion, it concludes that You have violated the Apple Requirements.

3.2. **Program Fee.** You shall pay the program fee set forth on the Apple Podcasts for Creators website ("Program Fee") as a condition to offering Subscriptions in the Apple Podcasters Program. The Program Fee is nonrefundable, subject to applicable law.

3.3. **Subscriptions.** Subject to applicable law, You may offer auto-renewing Subscriptions in select Territories, and such auto-renewing functionality must be on either a monthly or annual basis, unless additional auto-renewal periods are provided in Podcasts Connect. You must fulfill the benefits offered for each Subscription during the entire Subscription period, as marketed. In the event You breach such requirement or Apple receives any notice or claim from a Subscriber arising from a product liability issue related to a Subscription or Podcaster Content, you hereby authorize and instruct Apple to refund to the Subscriber the full amount, or any portion thereof in Apple's sole discretion, of the Subscription Price paid by such Subscriber for that Subscription, and You shall reimburse, or grant Apple a credit for, the amount equal to any such refunded price for that Subscription. Apple will have the right to retain its commission on the sale of that Subscription, notwithstanding any such refund to the Subscriber.

3.4. **Delivery.** You shall deliver Podcaster Content to Apple in accordance with Apple's delivery requirements set forth in the Apple Requirements or as otherwise reasonably specified by Apple on

Podcasts Connect or other electronic means provided by Apple. For clarity, all Podcaster Content to be hosted by Apple as provided hereunder will be delivered to Apple electronically.

3.5. **Advertising.** Subject to the Apple Requirements and applicable law, You may include advertising, sponsorship or other similar commercial messages in Your Podcasts, and for the avoidance of doubt, no amounts are owed to Apple with respect to any proceeds related to such advertising.

3.6. **Artwork.** You shall provide, at a minimum, for each Show delivered hereunder, so-called “cover art” or other Artwork associated with such Show that is appropriate for use in connection with the Show on Apple Podcasts, in accordance with the Apple Requirements and applicable law.

3.7. **Costs.** You shall be solely responsible for all costs of delivering Podcaster Content to Apple or a third party designated in writing by Apple. Except as otherwise specified in this Agreement including Section 4 below, Apple shall be solely responsible for all costs of receiving, encrypting, hosting, and making Podcaster Content available in Apple Podcasts, excluding RSS Content, which You shall be solely responsible for all costs of hosting and making such RSS Content available in Apple Podcasts.

3.8. **Playback.** For all Podcasts in Apple Podcasts, Apple may (i) allow each end user full playback controls in which a user may perform such actions as play, pause, rewind or fast forward; (ii) include functionality that allows the end user to skip a predetermined number of seconds to fast forward; (iii) include auto-play functionality by which the next Podcast in a series automatically starts after a previous Podcast is played by an end user; and (iv) implement such other playback features (e.g., to improve accessibility) as Apple designates for Apple Podcasts, not to be applied to Your Podcasts on a discriminatory basis.

3.9. **Additional Program Features.** Subject to applicable law and any contractual restrictions You may have under Your agreements with Other Distributors, to the extent any Other Distributor makes the Podcaster Service available with additional features (e.g., enhanced audio features, interactive features, augmented reality features), You agree to notify Apple reasonably in advance, and at Apple’s request, work together with Apple in good faith to include such additional features with the Podcaster Service in Apple Podcasts under this Agreement.

3.10. **Apple Marks.** Subject to the terms of this Agreement and Apple's marketing guidelines as made available to You by Apple (including those currently available at <https://www.apple.com/working-with-apple-services/>), Apple grants You and Your Affiliates a non-exclusive, non-transferable (except as provided in Section 14 below) right and license to use, display, distribute and reproduce the Apple Marks in any media for the sole purpose of promoting availability of Subscriptions and the Podcaster Service on Apple Podcasts (and/or in combination with other platforms). For the avoidance of doubt, this license shall apply to those brands that are affiliated with the then publicly available version of Apple Podcasts.

## 4. Rights Clearances and Royalties.

4.1. You represent and warrant that You control or are authorized to grant all rights necessary for Apple’s appointment as Your agent or Commissionaire, as the case may be, as provided herein, including all rights in copyright, including, and to the extent they may be implicated (if at all), the rights to reproduce, perform, make available, communicate to the public, distribute, display, sell, market, promote, exhibit, synchronize, dub, fix and prepare derivative works of all copyrightable subject matter embodied in Podcaster Content, and all trademarks, trade names, trade dress, publicity rights and/or third party contractual rights. For the avoidance of doubt, Podcaster Content includes any musical compositions and sound recordings embodied therein. You represent and warrant that the exercise of the rights, licenses and permissions granted herein to or for the benefit of Apple, its designees, and end users shall not violate or infringe the rights of any third party.

4.2. As between You and Apple, You shall be responsible for: (a) obtaining all rights of, and all waivers of any applicable moral or similar rights by, presenters, guests, interviewees, artists, performers,

musicians, writers, producers, directors, composers, lyricists, authors, publishers, collecting societies and record labels (including, without limitation, fixation (dubbing), reproduction (mechanical), distribution, performance, making available and communication to the public rights in musical compositions and sound recordings embodied in Podcaster Content), and any other third party rights holders necessary for Apple's unencumbered promotion, storage, distribution and other use as authorized hereunder of Podcaster Content; and (b) making corresponding full and timely payments of all royalties, residuals, equitable remuneration, participation payments and/or other sums payable for such rights and/or waivers, and all payments that may be required under any collective bargaining, union or guild agreements related to the Podcaster Content or its exploitation or other use hereunder, including any similar payments which are not now but hereafter become payable.

## **5. Commission; Tax; and Reporting.**

5.1. Subscriptions shall be marketed by Apple, on Your behalf, to end users at prices identified in a price tier and designated by You in Your sole discretion, from the pricing schedule set forth in Podcasts Connect, which may be updated from time to time by Apple. You will have the option to offer localized pricing across all markets in the Territory. As Your agent and/or Commissionaire, Apple shall be solely responsible for the collection of all prices payable by Subscribers for the purchase of Subscriptions.

5.2. In the event that the sale of Subscriptions or delivery of any of the Podcaster Service to any Subscriber is subject to any sales, use, goods and services, value added, or other similar tax or levy, under applicable law, responsibility for the collection and remittance of that tax for sales of Subscriptions or delivery of the Podcaster Service to Subscribers will be determined in accordance with the specific provisions of Exhibit B applicable to particular countries in the Territory, as may be updated from time to time via Podcasts Connect. You shall indemnify and hold Apple and its Affiliates harmless against any and all claims by any tax authority for any underpayment of any sales, use, goods and services, value added or other tax or levy, and any penalties and/or interest thereon.

5.3. In furtherance of the Parties' respective tax compliance obligations, You agree to comply with the requirements listed on Exhibit B depending upon, among other things, (a) Your country of residence and (b) the countries You have designated for Apple to allow access to the Podcaster Service(s) hereunder. In the event that Apple collects any amounts corresponding to the Subscription Price for any Subscriptions before You have provided Apple with any tax documentation required under Exhibit B, Apple may decide to not remit those amounts to You and to hold those amounts in trust for You, until such time as You have provided Apple with the required tax documentation. Upon receipt of all required tax documents from You, Apple will remit to You any amounts held in trust by Apple for You, without interest, under this Section 5.3, in accordance with the provisions of this Agreement.

5.4. Apple shall be entitled to a commission in consideration of its services as Your agent or Commissionaire under this Agreement, as the case may be, as follows:

(a) Apple shall be entitled to a commission equal to: (i) during the first year in which a Subscription is in effect, thirty percent (30%) of the Subscription Price payable by the applicable Subscriber; and (ii) following the first year in which an auto-renewing Subscription is in effect, fifteen percent (15%) of the Subscription Price payable by the applicable Subscriber. For purposes of determining the commissions to which Apple is entitled under this Section 5.4, the Subscription Price payable by those Subscribers located in any country listed in Exhibit B, Section 1 shall be net of any and all taxes collected pursuant to Section 5.2 of this Agreement.

(b) Except as otherwise specifically provided in this Agreement, Apple shall be entitled to the commission specified in the foregoing without reduction for any taxes or other government levies, including any and all taxes or other similar obligations of You, Apple, or any Subscriber relating to the delivery or use of the Podcaster Service. You hereby acknowledge and agree that Apple shall be entitled to a commission, in accordance with this Section 5.4, even if Apple is unable to collect the Subscription Price for that Subscription from the Subscriber.

(c) In the event that Apple operates a limited beta program ahead of the consumer launch of subscriptions in Apple Podcasts (“Apple Podcasts Subscriptions”), during a period of no more than ninety (90) days, subject to the terms and conditions of this Agreement, Apple may make the Podcaster Service available in Apple Podcasts without compensation to You for the sole and limited purpose of enabling beta end users of Apple’s pre-release versions of its operating software to evaluate and test Apple Podcasts Subscriptions and to provide feedback to Apple, so that Apple may develop and refine the user experience and technical implementation of Apple Podcasts Subscriptions. In each case, the beta user shall be subject to customer terms of use, confidentiality requirements, or other use guidelines, as the case may be. Notwithstanding the foregoing, You will have the ability, via Podcasts Connect or other digital means, to opt out from including any or all of Your Podcaster Content in any such beta program.

(d) For the avoidance of doubt, no commission shall be due to Apple for Comp Accounts and Trials.

5.5. Upon collection of any amounts from a Subscriber for the sale of a Subscription, Apple shall deduct the full amount of its commission with respect to that Subscription and any taxes collected by Apple under Section 5. Apple shall then either remit to You, or issue a credit in Your favor, as the case may be, subject to Apple’s standard business practices including minimum monthly remittance amount thresholds determined by Apple (e.g., \$150 USD), the remaining balance by electronic funds transfer (“EFT”) no later than forty-five (45) days following the close of the previous monthly sales period. Payment shall be made in the standard currency set forth in Podcasts Connect for the applicable country within the Territory; provided that Apple may provide a means on Podcasts Connect to enable You to designate a primary currency for the bank account designated by You for receiving remittances (“Designated Currency”), and Apple may cause Apple’s bank to convert all remittances in any remittance currency other than the Designated Currency into the Designated Currency prior to remittance to You. You agree that any resulting currency exchange differentials or fees charged by Apple’s bank may be deducted from such remittances.

5.6. No later than forty-five (45) days following the end of each monthly period, Apple will make available to You on Podcasts Connect a sales report in sufficient detail to permit You to identify the Subscriptions sold in that monthly period and the total amount to be remitted to You by Apple (“Sales Report”). Unofficial sales data and other user engagement metrics related to Your Podcast Content and Subscriptions in Apple Podcasts may also be available through Podcasts Connect in between Sales Reports.

5.7. You are responsible for any fees (e.g., wire transfer and EFT fees) charged by Your bank or any intermediary banks. You shall provide Apple with Your banking information using Podcasts Connect or any other means as reasonably designated by Apple.

5.8. In the event that any remittance made to You by Apple is subject to any withholding or similar taxes, duties, charges, or levies as required under any applicable law, the full amount of that withholding or similar tax shall be borne solely by You and will not reduce the commission to which Apple is entitled under this Agreement. If Apple reasonably believes that such tax is due, Apple will deduct the full amount of such withholding or similar tax from the gross amount owed to You and will pay the full amount withheld to the competent tax authority. Apple may apply a reduced rate of withholding tax, if any, provided for in any applicable income tax treaty, only if You furnish Apple with such documentation required under that income tax treaty or otherwise satisfactory to Apple, sufficient to establish Your entitlement to the benefit of that reduced rate of withholding tax. Such documentation must be accepted and approved by Apple as satisfactory before the remittance is made, in order for the reduced rate of withholding to apply; otherwise, the full rate of withholding will apply. Upon Your timely request to Apple in writing, using means reasonably designated by Apple, Apple will use commercially practical efforts to report to You the amount of Apple’s payment of withholding or similar taxes to the competent tax authorities on Your behalf. You will indemnify and hold Apple harmless against any and all claims by any competent tax authority for any underpayment of any such withholding or similar taxes, and any penalties and/or interest thereon, including, but not limited to, underpayments attributable to any erroneous claim or representation by You as to Your entitlement to, or Your disqualification for, the benefit of a reduced rate of withholding tax.

## **6. Confidentiality.**

Each Party acknowledges that by reason of this Agreement it may have access to certain information and materials concerning the other Party's business plans, customers, technology, and products that are confidential and of substantial value to such Party, which value would be impaired if such information were disclosed to third parties or used for purposes other than as expressly permitted by this Agreement (referred to in this Agreement as "Confidential Information"). Each Party agrees to maintain any and all Confidential Information received from the other, in confidence, and agrees not to disclose or otherwise make available such Confidential Information to any third party without the prior written consent of the disclosing Party. Each Party agrees that Confidential Information shall be disclosed to its employees and other personnel under its control and supervision for purposes of performing under this Agreement solely on a need-to-know basis in furtherance of this Agreement, and solely to those individuals who are bound by a written non-disclosure agreement having terms no less restrictive than the non-disclosure terms of this Section, unless required by law, or court or governmental order. To the extent Your disclosure of Confidential Information is required by law, You shall take reasonable steps to notify Apple of such requirement before disclosing said Confidential Information and shall take reasonable steps to obtain protective treatment of said Confidential Information. Confidential Information shall be deemed to include (i) information marked confidential, if conveyed in writing, and (ii) information identified orally as confidential, if conveyed orally. Confidential Information shall not be deemed to include any information which (a) is publicly known at the time of the disclosure, (b) becomes publicly known other than by breach of the terms of this Section, (c) becomes known to the receiving Party, without restriction, from a source free of any obligation of confidentiality and without breach of this Section, or (d) is independently developed by the receiving Party.

## **7. Ownership.**

Except as expressly provided herein, and subject to the pre-existing rights of Apple, all of Your right, ownership and interest in and to Podcaster Content and all copyrights and equivalent rights embodied therein, shall remain Your property. Notwithstanding the foregoing, Apple shall not have any lesser rights than it would have as a member of the public.

## **8. Press Release.**

You may not issue any press releases or make any other public statements regarding this Agreement, its terms and conditions, or the relationship of the parties without Apple's express prior written approval, which may be withheld at Apple's discretion.

## **9. Term and Termination.**

9.1. The Term of this Agreement shall extend until the one (1) year anniversary of the Effective Date. Thereafter, subject to payment of the Program Fee and compliance with the terms of this Agreement including the Apple Requirements, the Term will automatically renew for successive one (1) year terms, unless sooner terminated in accordance with this Agreement.

9.2. Subject to mandatory local law, each Party shall have the right to terminate this Agreement, effective immediately upon notice from such Party, if the other Party (a) becomes insolvent, (b) files a petition in bankruptcy, (c) makes an assignment for the benefit of creditors, or (d) breaches a material term of this Agreement, unless such breach is cured within thirty (30) days from notice, or if not able to be so cured, then resolved to the other Party's reasonable satisfaction. Apple may also terminate this Agreement effective immediately upon notice from Apple if: (i) You have violated the Apple Requirements, or (ii) You engage or encourage others to engage in any misleading, fraudulent, improper, unlawful or dishonest act relating to this Agreement.

9.3. Either party may terminate this Agreement for its convenience, for any reason or no reason, effective thirty (30) days after providing the other party with written notice of its intent to terminate.

9.4. Sections 1, 4, 5, 6, 7, 9, 11, 13 and 14 shall remain in full force and effect following the termination or expiration of this Agreement.

9.5. Upon the termination of this Agreement, all Podcaster Content in Apple's possession or control, which for clarity excludes RSS Content, shall be promptly deleted or destroyed, excluding any archival copies maintained in accordance with Apple's standard business practices, any copies necessary for Apple's standard customer support practice, or as required to be maintained by applicable law, rule or regulation. Subject to Section 9.4, Apple's obligations hereunder shall terminate upon the termination of this Agreement. Notwithstanding any such termination, Apple shall be entitled to (a) all commissions on all Subscriptions sold prior to the date of termination, and (b) reimbursement from You of refunds paid by Apple to Subscribers, whether before or after the date of termination, in accordance with Section 3.3. Apple will not be liable for compensation, indemnity, or damages of any sort as a result of terminating this Agreement in accordance with its terms, and termination of this Agreement will be without prejudice to any other right or remedy Apple may have, now or in the future.

## **10. Additional Representations and Warranties of the Parties.**

10.1. The Parties agree that the nature of their relationship is that of You as principal and Apple as agent, or You as principal and Apple as Commissionaire, as the case may be as described in Exhibit A.

10.2. Apple shall not pledge, mortgage, or otherwise encumber any part of the materials furnished by You or on Your behalf to Apple in furtherance of Apple's appointment.

10.3. Each Party agrees that it has full authority to enter into this Agreement, and it shall fully perform in a professional and competent manner.

10.4. Each Party agrees that it owns or controls the necessary rights in order to make the grant of rights herein, including without limitation with respect to You, all rights necessary in order for You to appoint Apple as Your worldwide agent and/or Commissionaire for the sale of Subscriptions and the delivery of the Podcaster Service, and that the exercising of such rights shall not violate or infringe the rights of any third party.

10.5. Each Party agrees to comply with all applicable laws, rules, and regulations, including but not limited to advertising, U.S. export and re-export control, data protection, privacy, and defamation laws, rules and regulations.

10.6. You, as principal, are, and shall be, solely responsible for, and Apple shall have no responsibility or liability whatsoever with respect to, any and all claims, suits, losses, damages, costs, expenses and liabilities involving or relating to, Subscriptions, the Podcaster Content and the Podcaster Service, and/or use thereof by any end user, including, but not limited to: (a) claims of breach of warranty; (b) product liability claims; and (c) claims that the Podcaster Content and/or the end user's possession or use of those materials has caused any damage to, or infringes the copyright or other intellectual property rights of, any third party. The Parties acknowledge and agree that Your appointment of Apple as Your agent or Commissionaire, as the case may be, under this Agreement is non-exclusive.

## **11. Indemnification and Limitation of Liability.**

11.1. To the extent permitted by applicable law, You will indemnify and hold harmless, and upon Apple's request, defend, Apple, its Affiliates, and their respective directors, officers, employees, independent contractors and agents (each an "Apple Indemnified Party") from any and all claims, losses, liabilities, damages, taxes, expenses and costs, including without limitation, attorneys' fees and court costs (collectively, "Losses"), incurred by an Apple Indemnified Party and arising from or related to any of the following: (a) Your breach of any warranty, representation, covenant, or obligation under this Agreement; (b) any claims that the Subscriptions, the Podcaster Service, or Podcaster Content infringe the rights of

another party, including without limitation, intellectual property, trademarks, rights of publicity or privacy or moral rights; and (c) Apple's permitted use, promotion or delivery of the Subscriptions, the Podcaster Service, or Podcaster Content. Apple shall promptly notify You of any such claim, and You may assume control of the defense or settlement of such claim. Apple shall have the right, at its expense and with its chosen counsel, to participate in the defense of any such claim and/or, at its discretion, to settle any such claim at its expense. You shall not, without Apple's prior written consent, make any admissions of liability, enter into any settlement that imposes any obligation on Apple, or publicize any settlement details relating to Apple.

11.2. To the extent permitted by applicable law, Apple will indemnify and hold harmless, and upon Your request, defend, You, Your Affiliates, and their respective directors, officers, employees, independent contractors and agents (each a "Podcaster Indemnified Party") from any and all Losses, incurred by a Podcaster Indemnified Party and arising from or related to any of the following: (a) any use by Apple of the Podcaster Content in breach of this Agreement; and (b) a breach of any warranty, representation, covenant, or obligation of Apple under this Agreement. You shall promptly notify Apple of any such claim, and Apple may assume control of the defense or settlement of such claim. You shall have the right, at Your expense, to participate in the defense thereof under Apple's direction.

11.3. TO THE EXTENT PERMITTED BY APPLICABLE LAW, EXCEPT PURSUANT TO AN EXPRESS INDEMNITY OBLIGATION OR A BREACH OF A PARTY'S CONFIDENTIALITY OBLIGATIONS, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, SUCH AS LOSS OF PROFITS OR PUNITIVE DAMAGES, EVEN IF ADVISED OF THEIR POSSIBILITY.

11.4. NO WARRANTY OR TERM, EXPRESS OR IMPLIED, STATUTORY OR OTHERWISE, AS TO THE CONDITION, QUALITY, DURABILITY, PERFORMANCE, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE OF THE SECURITY SOLUTION, PODCASTS CONNECT, APPLE PODCASTS OR ANY ELEMENTS THEREOF IS GIVEN TO, OR SHOULD BE ASSUMED BY, YOU, AND ANY SUCH WARRANTIES AND TERMS ARE HEREBY EXCLUDED.

## **12. Content Protection.**

12.1. Podcaster Content that You provide to Apple hereunder shall not include any digital rights management solution. For the avoidance of doubt, the RSS Content that you make available in Apple Podcasts is not subject to this Section 12.

12.2. Apple shall protect materials You furnish pursuant to Section 12.1 in a manner no less restrictive than Apple protects materials furnished by any other podcast content provider, including the use of the Security Solution, except as otherwise agreed by You and Apple. If the Security Solution is compromised such that Podcaster Content is being made widely available without restriction, having a material adverse effect on the commercial purpose of the appointment hereunder, then Apple shall use commercially reasonable efforts to cure such compromise. If the compromise is not substantially cured within thirty (30) days, then You may stop providing additional Podcaster Content, and if the compromise is not substantially cured within sixty (60) days, then You may suspend Apple's appointment until cured.

12.3. Podcaster Content in Apple's control or possession shall reside only on secure network servers or equivalent devices owned or controlled by Apple or its contractors with restricted access.

12.4. In the event of a security breach of the Apple Podcasts' servers such that unauthorized access to Podcaster Content becomes available, then Apple will disable all access to such servers or destroy content on such servers within twenty-four (24) hours.

### 13. Record-Keeping and Audit.

13.1. Apple shall maintain and keep complete and accurate books and records concerning the amounts payable to You arising from transactions relating to Apple's sale of Subscriptions for at least three (3) years following the applicable monthly sales period.

13.2. In the event that You have more than 50,000 Subscribers, upon no less than thirty (30) days advance written notice, for up to two (2) years following each particular Sales Report, You, at Your sole expense, may appoint an independent certified public accountant not then engaged in any audit of You or Apple to audit applicable books and records of Apple at Apple's principal place of business in the United States for the sole purpose of verifying the amounts due to You from Apple hereunder. Such audit shall take place during regular business hours and shall not occur more than once during any twelve (12) month period. The certified public accountant shall not be engaged on a contingency-fee basis and must sign and deliver to Apple a confidentiality agreement in a form reasonably acceptable to Apple that protects Apple's confidential information no less than the terms of this Agreement and no less than You protect Your own similar information. You may audit information contained in a particular Sales Report only once, and no audit shall be allowed or conducted for a period spanning less than six (6) months.

13.3. You shall be deemed to have consented to all Sales Reports rendered by Apple hereunder, and such Sales Reports shall be binding upon You and You shall not object to the Sales Reports for any reason unless specific objections are provided to Apple in writing within two (2) years of the rendering of the Sales Report. You agree that Apple's books and records contain Confidential Information.

### 14. General Provisions.

14.1. **Personal Data.** In connection with any Podcaster Content hosted by Apple and made available in Apple Podcasts under this Agreement, You represent and warrant that You and Your personnel, agents, and contractors will not access or otherwise process any information that can be used to uniquely identify or contact an individual ("Personal Data"). In the unlikely event that You access Personal Data, You shall: (a) notify Apple immediately in writing; (b) maintain strict confidentiality and security measures to protect the Personal Data; (c) not disclose the Personal Data to any other party; (d) notify Apple immediately if there is any potential or actual breach of security involving the Personal Data; (e) comply with all applicable laws, regulations and international accords or treaties pertaining to Personal Data; (f) provide reasonable assistance and support to Apple in event of an investigation by Apple or a data protection regulator or similar authority relating to the collection, maintenance, use, processing, or transfer of personally identifiable data in connection with this Agreement; and (g) if Personal Data is transferred from the European Economic Area, Switzerland or United Kingdom to or by You and/or Your personnel, as processor and/or sub-processor, to a jurisdiction which the European Commission or, where relevant, the Swiss Federal Data Protection and Information Commissioner, have not determined as ensuring an adequate level of protection of personal data, then You shall either: (i) subscribe to the appropriate legal instruments for the international transfer of data (such as the EU-U.S. Privacy Shield Framework); or (ii) execute: (1) the Standard Contractual Clauses, as approved by the European Commission; and (2) where relevant, the Swiss Transborder Data Flow; or (iii) execute mutually agreeable contractual instruments or Binding Corporate Rules (BCR) as such BCR are approved by the relevant supervisory authority.

14.2. **Contractors.** Apple may contract with third parties in furtherance of Apple's appointment hereunder, provided such third parties are subject to terms no less restrictive than the terms to which Apple is subject under this Agreement. Apple shall be responsible for the performance of such third parties while under Apple's control and supervision.

14.3. **Assignment; Relationship of the Parties.** This Agreement may not be assigned, nor may any of Your obligations under this Agreement be delegated, in whole or in part, by You by operation of law, merger, or any other means without Apple's express prior written consent and any attempted assignment without such consent will be null and void. To obtain Apple's consent to assignment, please submit a request through "Contact Us" in Podcasts Connect. Except for the agency appointment set forth in Section

2, this Agreement will not be construed as creating any other agency relationship, or a partnership, joint venture, fiduciary duty, or any other form of legal association between You and Apple, and You will not represent to the contrary, whether expressly, by implication, appearance or otherwise. This Agreement is not for the benefit of any third parties.

14.4. **Notices.** Any notices relating to this Agreement shall be in writing, except as otherwise set forth in Section 14.3. Notices will be deemed given by Apple when sent to You at the email address or mailing address You provided during the sign-up process. Except as set forth in Section 14.3, all notices to Apple relating to this Agreement will be deemed given (a) when delivered personally, (b) three business days after having been sent by commercial overnight carrier with written proof of delivery, and (c) five business days after having been sent by first class or certified mail, postage prepaid, to this Apple address: Apple Podcasters Program, Apple Inc., Apple Podcasts Legal, One Apple Park Way, 169-4ISM, Cupertino, California, 95014 U.S.A. You consent to receive notices by email and agree that any such notices that Apple sends You electronically will satisfy any legal communication requirements. A Party may change its email or mailing address by giving the other written notice as described above.

14.5. **Entire Agreement; Governing Language.** This Agreement constitutes the entire agreement between the Parties with respect to its subject matter and, except as otherwise set forth herein, supersedes all prior understandings and agreements regarding the subject matter hereof. This Agreement may be modified only: (a) by a written amendment signed by both Parties, or (b) to the extent expressly permitted by this Agreement (for example, by Apple by written or email notice to You). Any translation is provided as a courtesy to You, and in the event of a dispute between the English and any non-English version, the English version of this Agreement shall govern, to the extent not prohibited by local law in Your jurisdiction. If You are located in the province of Quebec, Canada or are a government organization within France, then the following clause applies to You: The Parties hereby confirm that they have requested that this Agreement and all related documents be drafted in English. *Les Parties ont exigé que le présent contrat et tous les documents connexes soient rédigés en anglais.*

14.6. **Waiver; Severability; Construction.** Failure by Apple to enforce any provision of this Agreement shall not be deemed a waiver of future enforcement of that or any other provision. Any laws or regulations that provide that the language of a contract will be construed against the drafter will not apply to this Agreement. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable, such determination shall not affect any other provision hereof, and the unenforceable provision shall be replaced by an enforceable provision that most closely meets the commercial intent of the Parties. The titles used in this Agreement are for convenience only and are not to be considered in construing or interpreting the Agreement.

14.7. **Dispute Resolution; Governing Law.**

Any litigation or other dispute resolution between You and Apple arising out of or relating to this Agreement, the Apple Podcasters Program, Apple Podcasts, or Your relationship with Apple will take place in the Northern District of California, and You and Apple hereby consent to the personal jurisdiction of and exclusive venue in the state and federal courts within that District with respect any such litigation or dispute resolution. This Agreement will be governed by and construed in accordance with the laws of the United States and the State of California, except that body of California law concerning conflicts of law. Notwithstanding the foregoing:

(a) If You are an agency, instrumentality or department of the federal government of the United States, then this Agreement shall be governed in accordance with the laws of the United States of America, and in the absence of applicable federal law, the laws of the State of California will apply. Further, and notwithstanding anything to the contrary in this Agreement (including but not limited to Section 11 (Indemnification)), all claims, demands, complaints and disputes will be subject to the Contract Disputes Act (41 U.S.C. §§601-613), the Tucker Act (28 U.S.C. § 1346(a) and § 1491), or the Federal Tort Claims Act (28 U.S.C. §§ 1346(b), 2401-2402, 2671-2672, 2674- 2680), as applicable, or other applicable governing authority. For the avoidance of doubt, if You are an agency, instrumentality, or department of the federal, state or local government of the U.S. or a U.S. public and accredited educational institution, then

Your indemnification obligations are only applicable to the extent they would not cause You to violate any applicable law (e.g., the Anti-Deficiency Act), and You have any legally required authorization or authorizing statute;

(b) If You (as an entity entering into this Agreement) are a U.S. public and accredited educational institution or an agency, instrumentality, or department of a state or local government within the United States, then (i) this Agreement will be governed and construed in accordance with the laws of the state (within the U.S.) in which Your entity is domiciled, except that body of state law concerning conflicts of law; and (ii) any litigation or other dispute resolution between You and Apple arising out of or relating to this Agreement, Apple Podcasts, the Apple Podcasters Program or Your relationship with Apple will take place in federal court within the Northern District of California, and You and Apple hereby consent to the personal jurisdiction of and exclusive venue of such District unless such consent is expressly prohibited by the laws of the state in which Your entity is domiciled; and

(c) If You are an international, intergovernmental organization that has been conferred immunity from the jurisdiction of national courts through Your intergovernmental charter or agreement, then any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be determined by arbitration administered by the International Centre for Dispute Resolution in accordance with its International Arbitration Rules. The place of arbitration shall be London, England; the language shall be English; and the number of arbitrators shall be three. Upon Apple's request, You agree to provide evidence of Your status as an intergovernmental organization with such privileges and immunities.

14.8. **Remedies.** To the extent permitted by applicable law, the rights and remedies of the Parties provided under this Agreement are cumulative and in addition to any other rights and remedies of the Parties at law or equity.

14.9. **Legal Consequences.** The relationship between You and Apple established by this Agreement may have important legal and/or tax consequences for You. You acknowledge that it is Your responsibility to consult with Your legal and tax advisors with respect to Your legal and tax obligations hereunder.

## **Exhibit A**

### **Apple Entities and Countries in the Territory**

This Exhibit, including, without limitation, those countries that You may choose to include in the Territory, may be updated from time to time by Apple and made available in Podcasts Connect.

“Apple” shall mean any or all of the following entities depending on the context and as specified in this Exhibit.

#### **Apple Appointment by Country**

With respect to Apple’s appointment as agent or Commissionaire, as the case may be, “Apple” shall mean:

##### 1. Apple as Agent.

A. You appoint Apple Canada Inc. (“Apple Canada”), having its principal place of business at 120 Bremner Blvd., Suite 1600, Toronto ON M5J 0A8, Canada, as Your agent for the sale and delivery of Subscriptions to Subscribers located in the following country:

Canada

B. You appoint Apple Inc., having its principal place of business at One Apple Park Way, Cupertino, California 95014, as Your agent pursuant to California Civil Code §§ 2295 *et seq.* for the sale and delivery of Subscriptions to Subscribers located in the following country:

United States

C. You appoint Apple Services LATAM LLC, having its principal place of business at 1 Alhambra Plaza, Ste 700, Coral Gables, FL 33134, as Your agent for the sale and delivery of Subscriptions to Subscribers located in the following countries:

Argentina	Costa Rica	Panama
Anguilla	Dominica	Paraguay
Antigua & Barbuda	Dominican Republic	Peru
Bahamas	Ecuador	St. Kitts & Nevis
Barbados	El Salvador	St. Lucia
Belize	Grenada	St. Vincent & The Grenadines
Bermuda	Guatemala	Suriname
Bolivia	Guyana	Trinidad & Tobago
Brazil	Honduras	Turks & Caicos
British Virgin Islands	Jamaica	Uruguay
Cayman Islands	Mexico	Venezuela
Chile	Montserrat	
Colombia	Nicaragua	

D. You appoint Apple Pty Limited (ABN 46 002 510 054) (“APL”), having its principal place of business at Level 3, 20 Martin Place, Sydney NSW 2000, Australia, as Your agent for the sale and delivery of Subscriptions to Subscribers located in the following countries:

Australia

New Zealand

E. You appoint iTunes K.K., having its principal place of business at 6-10-1, Roppongi, Minato-ku, Tokyo, Japan, as Your agent pursuant to Article 643 of the Japanese Civil Code for the sale and delivery of Subscriptions to Subscribers located in the following country:

Japan

2. Apple as Commissionaire.

You appoint Apple Distribution International Limited, having its principal place of business at Hollyhill Industrial Estate, Hollyhill, Cork, Republic of Ireland, as Your Commissionaire for the sale and delivery of Subscriptions to Subscribers located in the countries set forth below.

Afghanistan	France	Malaysia	Serbia
Albania	Gabon	Maldives	Seychelles
Algeria	Georgia	Mali	Sierra Leone
Angola	Germany	Malta, Republic of	Singapore
Armenia	Ghana	Mauritania	Slovakia
Austria	Greece	Mauritius	Slovenia
Azerbaijan	Guinea-Bissau	Micronesia, Fed States of	Solomon Islands
Bahrain	Hong Kong	Moldova	South Africa
Belarus	Hungary	Mongolia	Spain
Belgium	Iceland	Montenegro	Sri Lanka
Benin	India	Morocco	Swaziland
Bhutan	Indonesia	Mozambique	Sweden
Bosnia & Herzegovina	Iraq	Myanmar	Switzerland
Botswana	Ireland	Namibia	Taiwan
Brunei	Israel	Nauru	Tajikistan
Bulgaria	Italy	Nepal	Tanzania
Burkina-Faso	Jordan	Netherlands	Thailand
Cambodia	Kazakhstan	Niger	The Gambia
Cameroon	Kenya	Nigeria	Tonga
Cape Verde	Korea	Norway	Tunisia
Chad	Kosovo	Oman	Turkey
China	Kuwait	Pakistan	Turkmenistan
Congo (Democratic Republic of)	Kyrgyzstan	Palau	UAE
Congo (Republic of)	Laos	Papua New Guinea	Uganda
Côte d'Ivoire	Latvia	Philippines	Ukraine
Croatia	Lebanon	Poland	United Kingdom
Cyprus	Liberia	Portugal	Uzbekistan
Czech Republic	Libya	Qatar	Vanuatu
Denmark	Lithuania	Romania	Vietnam
Egypt	Luxembourg	Russia	Yemen
Estonia	Macau	Rwanda	Zambia
Fiji	Macedonia	Sao Tome e Principe	Zimbabwe
Finland	Madagascar	Saudi Arabia	
	Malawi	Senegal	

## **Exhibit B**

### **Tax Collection and Remittance**

This Exhibit may be updated from time to time by Apple and made available in Podcasts Connect.

1. Apple shall collect and remit to the competent tax authorities the taxes described in Section 5.2 of the Agreement for sales of Subscriptions to Subscribers located in the following countries:

Albania	Germany	Portugal
Armenia	Greece	Romania
Australia	Hungary	Russia**
Austria	Iceland	Saudi Arabia
Bahrain	India	Serbia
Belarus	Indonesia**	Singapore**
Belgium	Ireland	Slovakia
Bosnia and Herzegovina	Italy	Slovenia
Bulgaria	Korea**	South Africa
Cameroon	Kosovo	Spain
Canada	Latvia	Sweden
Chile	Lithuania	Switzerland
China*	Luxembourg	Taiwan
Colombia	Malta, Republic of	Turkey
Croatia	Malaysia	United Arab Emirates
Cyprus	Mexico†	United Kingdom
Czech Republic	Moldova	United States
Denmark	Netherlands	Uruguay***
Estonia	New Zealand	Uzbekistan**
Finland	Norway	Zimbabwe
France	Poland	

\*Except for certain taxes to be collected as required by the Chinese government, Apple shall not collect or remit additional taxes or levies in China. You shall be solely responsible for the collection and remittance of any taxes as may be required by local law.

\*\*Solely applicable to non-resident podcasters, Apple shall not collect and remit taxes for local podcasters, and such podcasters shall be solely responsible for the collection and remittance of such taxes as may be required by local law.

\*\*\*Except for certain taxes on digital transactions that Apple must collect as required by the Uruguayan government, Apple shall not collect or remit additional taxes or levies in Uruguay. You shall be solely responsible for the collection and remittance of any taxes imposed on Your earnings as may be required by local law.

†Solely applicable to those podcasters who are not registered with the local tax authorities for VAT purposes in Mexico. For podcasters who are registered for VAT purposes in Mexico, Apple shall collect and remit (i) the total VAT amount to local corporations and foreign residents, and (ii) the applicable VAT amount to local individuals and the remaining VAT amount to the local tax authorities, in accordance with local law. Podcasters shall be responsible for the remittance of such VAT to competent tax authorities as may be required by local law.

2. Apple shall not collect and remit to the competent tax authorities the taxes described in Section 5.2 of the Agreement for sales of Subscriptions to Subscribers located in the countries below. You shall be solely responsible for the collection and remittance of such taxes as may be required by local law.

Afghanistan	Guinea-Bissau	Pakistan
Algeria	Guyana	Palau
Angola	Honduras	Panama
Anguilla	Hong Kong	Papua New Guinea
Antigua & Barbuda	Iraq	Paraguay
Argentina	Israel	Peru
Azerbaijan	Jamaica	Philippines
Bahamas	Japan	Qatar
Barbados	Jordan	Rwanda
Belize	Kazakhstan	Sao Tome e Principe
Benin	Kenya	Senegal
Bermuda	Kuwait	Seychelles
Bhutan	Kyrgyzstan	Sierra Leone
Bolivia	Laos	Solomon Islands
Botswana	Lebanon	Sri Lanka
Brazil	Liberia	St. Kitts and Nevis
British Virgin Islands	Libya	St. Lucia
Brunei	Macau	St. Vincent & The Grenadines
Burkina-Faso	Macedonia	Suriname
Cambodia	Madagascar	Swaziland
Cape Verde	Malawi	Tajikistan
Cayman Islands	Maldives	Tanzania
Chad	Mali	Thailand
Congo (Democratic Republic of)	Mauritania	The Gambia
Congo (Republic of)	Mauritius	Tonga
Costa Rica	Micronesia (Fed States of)	Trinidad & Tobago
Côte d'Ivoire	Mongolia	Tunisia
Dominica	Montenegro	Turkmenistan
Dominican Republic	Montserrat	Turks & Caicos
Ecuador	Morocco	Uganda
Egypt	Mozambique	Ukraine
El Salvador	Myanmar	Venezuela
Fiji	Namibia	Vanuatu
Gabon	Nauru	Vietnam
Georgia	Nepal	Yemen
Ghana	Nicaragua	Zambia
Grenada	Niger	
Guatemala	Nigeria	
	Oman	

## EXHIBIT C

### Additional Country-Specific Tax Terms

This Exhibit may be updated from time to time and made available in Podcasts Connect.

#### **1. Delivery of Podcaster Service to Subscribers in Canada**

Where You designate Apple Canada to allow access to the Podcaster Service to Subscribers in Canada:

##### 1.1 General

You shall indemnify and hold Apple harmless against any and all claims by the Canada Revenue Agency (the "CRA"), Ministère du Revenu du Québec (the "MRQ") and the tax authorities of any province that has a provincial retail sales tax ("PST") for any failure to pay, collect or remit any amount(s) of goods and services tax/harmonized sales tax ("GST/HST") imposed under the Excise Tax Act (Canada) (The "ETA"), Quebec Sales Tax ("QST") or PST and any penalties and/or interest thereon in connection with any supplies made by Apple Canada to Subscribers in Canada on Your behalf and any supplies made by Apple Canada to You.

##### 1.2 GST/HST

(a) This Section 1.2 of Exhibit C applies with respect to supplies made by You, through Apple Canada, as agent to Subscribers in Canada. Terms defined in the ETA have the same meaning when used in this Section 1.2. Apple Canada is registered for GST/HST purposes, with GST/HST Registration No. R100236199.

(b) If You are a resident of Canada or are a non-resident of Canada that is required to register for GST/HST purposes pursuant to the ETA, it is a condition of this Agreement, that You are registered for GST/HST or have submitted an application to register for GST/HST to the CRA with an effective GST/HST registration date of no later than the date of this Agreement. You shall provide Apple Canada with satisfactory evidence of Your GST/HST registration (*e.g.*, a copy of Your CRA confirmation letter or print-out from the GST/HST Registry on the CRA web site) at Apple Canada's request. You warrant that You will notify Apple Canada if You cease to be registered for GST/HST.

(c) If You are registered for GST/HST purposes, You, by executing this Agreement, (i) agree to enter into the election pursuant to subsection 177(1.1) of the ETA to have Apple Canada collect, account for and remit GST/HST on sales of Subscriptions made to Subscribers in Canada on Your behalf and have completed (including entering its valid GST/HST registration number), signed and returned to Apple Canada Form GST506 (accessible on Podcasts Connect); and (ii) acknowledge that the commission payable by You to Apple Canada includes GST at a rate of 5% (or the GST rate as applicable from time to time).

(d) If You are not registered for GST/HST purposes, by executing this Agreement and not completing, signing and returning Form GST506 to Apple Canada, You (i) certify that You are not registered for GST/HST purposes; (ii) certify that You are not resident in Canada and do not carry on business in Canada for purposes of the ETA; (iii) acknowledge that Apple Canada will charge, collect and remit GST/HST on sales of Subscriptions to Subscribers in Canada made on Your behalf; (iv) acknowledge that the commission payable by You to Apple Canada is zero-rated for GST/HST purposes (*i.e.*, GST/HST rate is 0%); and (v) agree to indemnify Apple for any GST/HST, interest and penalty assessed against Apple Canada if it is determined that You should have been registered for GST/HST purposes such that the commission fees charged by Apple Canada were subject to GST.

### 1.3 Quebec Sales Tax

Terms defined in an Act respecting the Quebec Sales Tax (the “QSTA”) have the same meaning when used in this Section 1.3 of Exhibit C.

(a) If You are a resident of Quebec, it is a condition of this Agreement, that You are registered for QST or have submitted an application to register for QST to the MRQ with an effective QST registration date of no later than the date of this Agreement. You shall provide Apple Canada with satisfactory evidence of Your QST registration (e.g., a copy of Your MRQ confirmation letter or print-out from the QST Registry on the MRQ web site) at Apple Canada’s request. You warrant that You will notify Apple Canada if You cease to be registered for QST.

(b) If You are a resident of Quebec, You, by executing this Agreement, (i) certify that You are registered for QST; (ii) agree to enter into the election pursuant to section 41.0.1 of the QSTA to have Apple Canada collect, account for and remit QST on sales of Subscriptions to Subscribers in Quebec made on Your behalf and have completed (including entering its valid QST registration number), signed and returned to Apple Canada Form FP2506-V; and (iii) acknowledge that Apple Canada will not charge, collect or remit QST on sales of Subscriptions made on Your behalf to Subscribers located outside Quebec on the assumption that the Subscribers are not resident in Quebec and not registered for QST purposes such that the sales are zero-rated for QST purposes.

(c) If You are not resident in Quebec, by executing this Agreement and not completing, signing and returning Form FP2506-V to Apple Canada, You (i) certify that You are not resident in Quebec; (ii) certify that You do not have a permanent establishment in Quebec; and (iii) acknowledge Apple will charge, collect and remit QST on sales of Subscriptions to Subscribers in Quebec made on Your behalf.

### 1.4 PST

This Section 1.4 of Exhibit C applies to supplies of Subscriptions made by You, through Apple Canada, as agent, to Subscribers in the provinces of British Columbia, Saskatchewan, Manitoba, Ontario, Prince Edward Island and any other province that has or that adopts a PST. You acknowledge and agree that Apple Canada will charge, collect and remit applicable PST on sales of Subscriptions made to Subscribers in these provinces by Apple Canada on Your behalf.

## 2. Delivery of the Podcaster Service to Subscribers in Australia

Where You designate APL to allow access to the Podcaster Service to Subscribers in Australia:

2.1 You shall indemnify and hold Apple harmless against any and all claims by the Commissioner of Taxation (“Commissioner”) for nonpayment or underpayment of GST under the *A New Tax System (Goods and Services Tax) Act 1999* (“GST Act”) and for any penalties and/ or interest thereon. In addition, You shall indemnify and hold Apple harmless against any penalties imposed by the Commissioner for failing to register for GST in Australia.

### 2.2 Goods and Services Tax (GST)

#### (a) General

(i) This Section 2.2 of Exhibit C applies to supplies made by You, through APL, as agent, that are connected with Australia. Terms defined in the GST Act have the same meaning when used in this Section 2.2.

(ii) Unless expressly stated otherwise, any sum payable or amount used in the calculation of a sum payable under this Agreement has been determined without regard to GST and must be increased on account of any GST payable under this Section 2.2.

(iii) If any GST is payable on any taxable supply made under this Agreement by a supplier

to a recipient, the recipient must pay the GST to the supplier at the same time and in the same manner as providing any monetary consideration. For the avoidance of doubt, this includes any monetary consideration that is deducted by APL as commission in accordance with Section 5 of the Agreement.

(iv) The amount recoverable on account of GST under this clause by APL will include any fines, penalties, interest and other charges.

(v) This Section 2 of Exhibit C survives the termination of the Agreement.

(b) Resident Podcasters or Non-resident GST-Registered Podcasters

(i) If You are a resident of Australia, it is a condition of this Agreement, that You have an Australian Business Number ("ABN") and are registered for GST or have submitted an application to register for GST to the Commissioner with an effective GST registration date of no later than the date of this Agreement. You will provide Apple with satisfactory evidence of Your ABN and GST registration (by uploading to Apple, using Podcasts Connect, a copy of Your GST registration or print-out from the Australian Business Register) within 30 days of this Agreement. You warrant that You will notify Apple if You cease to hold a valid ABN or be registered for GST.

(ii) If You are a non-resident and are registered for GST with an ABN, it is a condition of this Agreement that You will provide Apple with satisfactory evidence of Your ABN and GST registration within 30 days of this Agreement. You warrant that You will notify Apple if You cease to be registered for GST.

(iii) You and Apple agree to enter into an arrangement for the purposes of s.153-50 of the GST Act. You and Apple further agree that for taxable supplies made by You, through APL as agent, to any Subscriber:

(A) APL will be deemed as making supplies to any Subscriber;

(B) You will be deemed as making separate, corresponding supplies to APL;

(C) APL will issue to any Subscriber, in APL's own name, all tax invoices and adjustment notes relating to supplies made under section (iii)(a);

(D) You will not issue to any Subscriber any tax invoices or adjustment notes relating to taxable supplies made under section (iii)(a);

(E) APL will issue a recipient created tax invoice to You in respect of any taxable supplies made by You to APL under this Agreement, including taxable supplies made under section (iii)(b); and

(F) You will not issue a tax invoice to Apple in respect of any taxable supplies made by You to Apple under this Agreement, including taxable supplies made under section (iii)(b).

(c) Non-resident, Non-GST-registered Podcasters

If You are a non-resident and are not registered for GST with an ABN, then:

(i) APL will issue to any Subscriber, in APL's own name, all tax invoices and adjustment notes relating to taxable supplies made by You through APL as agent; and

(ii) You will not issue to any Subscriber any tax invoices or adjustment notes relating to taxable supplies made by You through APL as agent.

### **3. Delivery of the Podcaster Service to Subscribers in the United States**

Where You designate Apple Inc. to allow access to the Podcaster Service to Subscribers in the United States:

3.1 If You are not a resident of the United States for U.S. federal income tax purposes, You will complete Internal Revenue Service Form W-8BEN and/or any other required tax forms and provide Apple with a copy of such completed form(s), and any other information necessary for compliance with applicable tax laws and regulations, as instructed on Podcasts Connect.

3.2 If Apple, in its reasonable belief, determines that any state or local sales, use or similar transaction tax may be due from Apple or You in connection with the sale or delivery of any of the Podcaster Service, Apple will collect and remit those taxes to the competent tax authorities. To the extent that the incidence of any such tax, or responsibility for collecting that tax, falls upon You, You authorize Apple to act on Your behalf in collecting and remitting that tax, but to the extent that Apple has not collected any such tax, or has not received reimbursement for that tax, from Subscribers, You shall remain primarily liable for the tax, and You will reimburse Apple for any tax payments that Apple is required to make, but is not otherwise able to recover.

3.3 In the event that You incur liability for income tax, franchise tax, business and occupation tax, or any similar taxes based on Your income, You shall be solely responsible for that tax.

### **4. Delivery of Podcaster Service to Subscribers in Japan**

Where You designate iTunes K.K. to allow access to the Podcaster Service to Subscribers in Japan:

4.1 You acknowledge and agree that You have the sole responsibility for: (i) consumption tax output liability, if any, with respect to delivery on Your behalf of Your Podcaster Service to Subscribers by iTunes KK; (ii) filing of consumption tax returns and payment of consumption tax to the Japanese government, if applicable; and (iii) determining independently, in consultation with Your own tax advisor, Your taxpayer status and tax payment obligations for consumption tax purposes.

4.2 Commissions charged by iTunes KK to Japan resident podcasters will include consumption tax.

### **5. Delivery of Podcaster Service to Subscribers in countries listed in Exhibit A, Section 2**

Where You designate Apple Distribution International Ltd., located at Hollyhill Industrial Estate, Hollyhill, Cork, Republic of Ireland, to allow access to the Podcaster Service to Subscribers in Exhibit A, Section 2:

You acknowledge that in the event Apple Distribution International Ltd. is subject to any sales, use, goods and services, value added, or other tax or levy with respect to any remittance to You, the full amount of such tax or levy shall be solely for Your account. For the avoidance of doubt, any invoice issued by You to Apple Distribution International Ltd. will be limited to amounts actually due to You, which amounts shall be inclusive of any value added or other tax or levy as set forth above. You will indemnify and hold Apple harmless against any and all claims by any competent tax authorities for any underpayment of any such sales, use, goods and services, value added, or other tax or levy, and any penalties and/or interest thereon.

### **6. Delivery of Podcaster Service to Subscribers in New Zealand**

Where You designate APL to allow access to the Podcaster Service to Subscribers in New Zealand:

(A) General

(i) You shall indemnify and hold APL harmless against any and all claims by the Inland Revenue for nonpayment or underpayment of GST under the Goods and Services Tax Act 1985 (“GST Act 1985”) and for any penalties and/or interest thereon.

(ii) This Section 6 of Exhibit C applies to supplies made by You, through APL as agent, to any Subscriber who is resident in New Zealand. Terms defined in the GST Act of 1985 have the same meaning when used in Section 6 of Exhibit C.

(iii) This Section 6 of Exhibit C survives the termination of the Agreement.

(iv) You and Apple agree that APL is the operator of the electronic marketplace in respect of supplies made by You, through APL as agent, to any Subscriber who is resident in New Zealand, and is treated as the supplier of those supplies under s. 60C of the GST Act 1985 for GST purposes.

(B) Resident Podcasters

(i) If You are a resident of New Zealand, You and Apple agree under s.60(1C) of the GST Act 1985 that supplies of services made by You through APL as agent to any Subscriber resident in New Zealand, are treated as two separate supplies for GST purposes, being—

(a) a supply of services from You to APL; and

(b) a supply of those services from APL to the Subscriber resident in New Zealand.

(ii) You and APL acknowledge that the supply of services from You to APL for GST purposes under Section 6(B)(i)(a) of this Exhibit C is not subject to GST under the GST Act 1985.

(C) Non-Resident Podcasters

(i) If You are a non-resident of New Zealand, You and Apple agree under s. 60(1B) of the GST Act 1985 that supplies of services made by You through APL as agent to any Subscriber resident in New Zealand, are treated as two separate supplies for GST purposes, being -

(a) a supply of services from You to APL; and

(b) a supply of those services from APL to the Subscriber resident in New Zealand.

(ii) You and APL acknowledge that the supply of services from You to APL for GST purposes under Section 6(C)(i)(a) of this Exhibit C is not subject to GST under the GST Act 1985.

(D) APL will issue to any Subscriber, in APL’s own name, the required documentation relating to taxable supplies made under Section 6 of this Exhibit C.

(E) You will not issue to any Subscriber any documentation relating to taxable supplies made under Section 6 of this Exhibit C.

**7. Delivery of Podcaster Service to Subscribers in Brazil**

Where You designate Apple Services LATAM LLC to allow access to the Podcaster Service to Subscribers in Brazil:

(A) General

7.1 You acknowledge and agree that You have the sole responsibility for: (i) any indirect taxes liability (including but not limited to goods and services taxes), with respect to delivery on Your behalf of Your Podcaster Service to Subscribers by Apple; (ii) filing of indirect tax returns and

payment of indirect taxes to the Brazilian government, if applicable; and (iii) determining independently, or in consultation with Your own tax advisor, Your taxpayer status and tax payment obligations for indirect tax purposes.

7.2 You authorize, consent to, and acknowledge that Apple may use a third party in Brazil, an Apple subsidiary and/or a third-party vendor (the "Collecting Entity"), to collect any amounts from Subscribers for the Podcaster Service and remit such amounts out of Brazil to Apple to enable the remittance of Your proceeds to You.

7.3 To the extent withholding taxes are applicable on remittances out of Brazil of the prices payable by Subscribers for the Podcaster Service, the Collecting Entity will deduct the full amount of such withholding tax from the gross amount owed to You by Apple and will pay the amount withheld to the competent Brazilian tax authorities in Your name. The Collecting Entity will use commercially practical efforts to issue the respective withholding tax forms, which will be provided to You by Apple as provided in the Brazilian tax law. You are solely responsible for providing any additional documentation required by the tax authorities in Your country to be able to claim any foreign tax credits, if applicable.

#### (B) Non-Resident Company

7.4 If You are not a resident of Brazil and to the extent withholding taxes are applicable on the remittances out of Brazil of the gross amount owed to You, You may provide to Apple Your country of residence certificate or equivalent documentation to claim a reduced rate of withholding tax under an applicable income tax treaty between Your country of residence and Brazil. The Collecting Entity will apply a reduced rate of withholding tax, if any, as provided in the applicable income tax treaty between Your country of residence and Brazil, only after You furnish Apple with the documentation as required under that income tax treaty or otherwise satisfactory to Apple, which is sufficient to establish Your entitlement to that reduced rate of withholding tax. You acknowledge that the reduced rate will only take effect after Apple approves and accepts the tax residence certificate or equivalent documentation provided by You. Notwithstanding Section 5 of the Agreement, if Your funds will be remitted out of Brazil prior to receipt and approval by Apple of such tax documentation, the Collecting Entity may withhold and remit to the competent tax authorities the full amount of withholding tax unreduced by any tax treaty, and Apple will not refund to You any amount of such taxes withheld and remitted.

You will indemnify and hold Apple, its Affiliates and the Collecting Entity harmless against any and all claims by any competent tax authority for any underpayment of any such withholding or similar taxes, and any penalties and/or interest thereon, including, but not limited to, underpayments attributable to any erroneous claim or representation by You as to Your entitlement to, or Your actual disqualification for, the benefit of a reduced rate of withholding tax.

#### (C) Resident Company

7.5 If You are a resident of Brazil, You must add or update Your account with Your respective Brazilian taxpayer number (CNPJ or CPF, as applicable). You acknowledge that by not providing Your respective Brazilian taxpayer number, Your Podcaster Service may be removed from Apple Podcasts for Brazil until such time as Your Brazilian taxpayer number is provided.

### **8. Australian Podcasters – Delivery of Podcaster Service to Subscribers Outside Australia**

If You are a resident of Australia and You appoint Apple as Your agent or Commissionaire for the marketing and Subscriber download of the Podcaster Service by Subscribers located outside of Australia, it is a condition of this contract that You confirm that You have an Australian Business Number ("ABN") and are registered for GST under the A New Tax System (Goods and Services Tax Act 1999 ("GST Act")). You will provide Apple with satisfactory evidence of Your ABN and GST registration (by uploading to Apple, using Podcasts Connect, a copy of Your GST registration or print-out from the Australian Business Register) within thirty (30) days of the Effective Date of this Agreement. You warrant that You will notify Apple if You cease to hold a valid ABN or be registered

for GST.

#### **9. New Zealand Podcasters – Delivery of Podcaster Service to Subscribers Outside New Zealand**

If You are a resident of New Zealand, You represent that You have a valid New Zealand Business Number and are registered for GST in New Zealand. Upon request, You will provide Apple with satisfactory evidence of Your New Zealand Business Number and/or New Zealand GST registration, and shall notify Apple of any changes.

If You are a resident of New Zealand and You appoint Apple as Your agent or Commissionaire for the marketing and Subscriber download of the Podcaster Service by Subscribers located outside of New Zealand, You and Apple agree that under s.60C and 60(1C) of the GST Act 1985, supplies of services made by You through Apple as agent to any Subscriber resident outside of New Zealand are treated as two separate supplies for GST purposes under the GST Act 1985, being -

- (i) a supply of services from You to Apple; and
- (ii) a supply of those services from Apple to the Subscriber resident outside of New Zealand.

You and Apple acknowledge that the deemed supply of services from You to Apple under (i) above will not result in a GST cost to Apple under the GST Act 1985.

#### **10. Japan Podcasters – Delivery of Podcaster Service to Subscribers Outside Japan**

If Your principal or headquarters' office is located in Japan and You appoint Apple as Your agent or Commissionaire for the marketing and Subscriber download of the Podcaster Service by Subscribers located outside of Japan, You shall reverse charge any Japanese consumption tax that is payable on the commissions received by Apple in consideration for its services as Your agent or Commissionaire under this Agreement.

#### **11. Korean Podcasters - Delivery of Podcaster Service to Subscribers in Korea**

If You are a resident of Korea and You appoint Apple Distribution International Ltd. as Your agent or Commissionaire to deliver Podcaster Service to Subscribers in Korea, it is a condition of this Agreement that You have a Korean Business Registration Number ("BRN") or a Registration Number with Korean National Tax Service (collectively "Korean Tax ID").

You must update Your account with Your respective Korean Tax ID when prompted in Podcasts Connect. You acknowledge that by not providing Your respective Korean Tax ID, Your Podcaster Service may be removed from the Korean Store or Your remittance payment under Section 5 of the Agreement may not be made for Your applicable Podcaster Service until such time as Your Korean Tax ID is provided.

At Apple Distribution International Ltd.'s request, You will provide Apple with satisfactory evidence of the Your Korean Tax ID (e.g., business registration certificate or print-out from the Korean National Tax Service's HomeTax website). You warrant that You will notify Apple if You cease to hold a valid Korean Tax ID.

If You do not provide a valid Korean Tax ID to Apple, Apple reserves the right to charge Korean VAT on any services provided to You under this Agreement.

#### **12. Singapore Podcasters - Delivery of Podcaster Service to Subscribers in or outside Singapore**

If You are a resident of Singapore and You appoint Apple as Your agent or Commissionaire to deliver Podcaster Service to Subscribers in the jurisdictions specified in Exhibit C, it is a condition of this Agreement that You confirm to Apple whether You are registered for Singapore GST. If You are registered for GST, You are required to provide Your Singapore GST registration number upon

request.

If You are not registered for Singapore GST or do not provide Your Singapore GST registration number to Apple, pursuant to Singapore tax regulations, Apple will apply Singapore GST on the commission payable by You to Apple to be deducted from Your remittance.

### **13. Malaysian Podcasters - Delivery of Podcaster Service to Subscribers in or outside Malaysia**

If You are a resident of Malaysia and You appoint Apple as Your agent or Commissionaire to deliver Podcaster Service to Subscribers in the jurisdictions specified in Exhibit A, pursuant to Malaysian tax regulations, Apple will apply Malaysia Service Tax on the commission payable by You to Apple to be deducted from Your remittance.

### **14. Mexican Podcasters - Delivery of Podcaster Service to Subscribers in or outside Mexico**

If You are a resident of Mexico, Apple will apply VAT on the commission payable by You to Apple to be deducted from Your remittance, pursuant to Mexican tax regulations. Apple will issue the corresponding invoice for such commission.

Apple also will apply the withholding income tax rate applicable to individuals on remittances for sales of the Podcaster Service to Subscribers located in or outside Mexico, pursuant to Mexican tax regulations. Apple will deduct the full amount of such withholding income tax from the gross amount owed to You by Apple and will pay the amount withheld to the competent Mexican tax authorities.

If You are registered and have a valid tax ID in Mexico (known as the R.F.C), You must provide Apple with a copy of Your Mexican tax ID registration by uploading it using the Podcasts Connect tool. You warrant that You will notify Apple if You cease to hold a valid tax ID. If You do not provide proof to Apple of Your Mexican tax ID, Apple will apply the highest income tax rate in accordance with Mexican tax regulations.

### **15. Delivery of Podcaster Service to Subscribers in Taiwan**

If You file Income Tax in Taiwan and You appoint Apple Distribution International Ltd. as Your agent or Commissionaire to deliver Podcaster Service to Subscribers in Taiwan, it is a condition of this Agreement that You provide Apple your unified business number in Taiwan if you are business or your personal identification card number in Taiwan if You are an individual (collectively "Taiwan Tax ID").

### **16. Chilean Podcasters - Delivery of Podcaster Service to Subscribers in or outside Chile**

If You are a resident of Chile, Apple will apply VAT on the commission payable by You to Apple to be deducted from Your remittance, pursuant to Chilean tax regulations, unless you confirm that you are a VAT taxpayer in such country and provide proof of your VAT status.