

기술이전, 라이선스, 특허실시, 공동연구개발 국제계약서, 영문계약서에서 TAX 세무조항,  
RECORD, AUDIT 회계자료 감사권한 관련 계약조항 샘플



**Taxes; Withholding.**

Each Party shall be solely responsible for the payment of all taxes imposed on its share of income arising directly or indirectly from the efforts of the Parties under this Agreement.

In the event that any payment under this Agreement becomes subject to withholding taxes, other than income tax, under Applicable Laws, the payor may withhold from the payment the amount of such taxes due.

Payor will timely pay to the proper governmental authority the amount of any taxes withheld and will provide the payee with an official tax certificate or other evidence of tax obligation together with proof of payment from the relevant governmental authority sufficient to enable payee to claim such payment of taxes.

The Parties agree to cooperate with one another and use reasonable efforts to minimize or eliminate such tax withholding or similar obligations in respect of royalties, milestone payments, and any other payments made by Licensee to Licensor under this Agreement.

The Parties shall, wherever possible, endeavour and cooperate to minimize the taxes due under this Agreement.

**Records; Audits.**

Licensee and its Affiliates will maintain, and Licensee will cause each of its Sublicensees, if any, to maintain, complete and accurate records in sufficient detail to confirm the accuracy of the calculation of royalty payments and the achievement of milestone events, for a period of three (3) years after the Calendar Year in which such sales or events occurred or for the period required under the Applicable Laws, whichever is longer.

Upon reasonable prior notice and without disruption to Licensee's business, such records of Licensee and its Affiliates and Sublicensees shall be made available during regular business hours for a period of three (3) years from the end of the Calendar Year to which they pertain for examination, and not more often than once each Calendar Year, by an independent certified public accountant among the major internationally reputable accounting firms selected by Licensor, for the sole purpose of and only to the extent necessary for verifying the accuracy of the financial reports furnished by Licensee pursuant to this Article 8.

Such independent accountant shall disclose to Licensor only the amounts that such independent accountant believes to be due and payable hereunder to Licensor, details concerning any discrepancy from the amount paid and the amount due, and shall disclose no other information revealed in such audit.

Any and all records examined by such independent accountant shall be deemed Licensee's Confidential Information which may not be disclosed by such independent accountant to

any Third Party, and Licensee may require such independent accountant to enter into an appropriate written agreement obligating it to be bound by obligations of confidentiality and restrictions on use of such Confidential Information that are no less protective than those set forth in Article 16.

If, as a result of any inspection of the books and records of Licensee, it is shown that payments under this Agreement were less than the amount which should have been paid, then Licensee shall make all payments required to be made plus interest (as set forth in Section 8.7) from the original due date to eliminate any discrepancy revealed by such inspection within thirty (30) days.

If, as a result of any inspection of the books and records of Licensee, it is shown that payments under this Agreement were more than the amount which should have been paid, then Licensor shall, at Licensee's election, either make all payments required to be made to eliminate any discrepancy revealed by such inspection within ninety (90) days or credit such amounts to Licensee against future payments.

Licenser shall pay for such audits, except that in the event that the audited amounts were underpaid by Licensee by more than five percent (5%) of the undisputed amounts that should have been paid during the period in question as per the audit, Licensee all pay the costs of the audit.

국제계약, 영문계약, 계약분쟁, 손해배상, Claim, License, R&D 제휴계약

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