



Asia Pacific Network Information Centre
APNIC Pty Ltd
ABN: 42 081 528 010
6 Cordelia Street
PO Box 3646
South Brisbane
QLD 4101 AUSTRALIA

URL www.apnic.net
Enquiries helpdesk@apnic.net
Accounts billing@apnic.net
Phone +61 7 3858 3100
Fax + 61 7 3858 3199

Date: 18 April 2021

TO WHOM IT MAY CONCERN

APNIC Pty Ltd ("**APNIC**") hereby confirms and declares that:

- APNIC is a tax resident of Australia under Article 4 of the Double Tax Avoidance Agreement between India and Australia ("**Tax Treaty**") dated 30 December 1991, and APNIC is not a 'resident' of India under section 6 of the Income-Tax Act, 1961 of India.
- APNIC does not have a Permanent Establishment (PE) in India under the provisions of Article 5 of the Tax Treaty.
- APNIC is eligible to invoke the provisions of the Tax Treaty in respect of any income derived from India pursuant to the provisions of Article 7 of the Tax Treaty.

Yours faithfully,



Irene Chan
Financial Controller