

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of 18 July 2024. Changes in legislation or practice after this date may affect the tax treatment.

Tax - Employee Notes - Your Shares: Gifted

Indonesia	
When will I be taxed in relation to my plan benefits?	Award: No income tax. No social security. Unlocking: Income tax on fair market value of shares. No social security. Sale by participant: Income tax on increase in value since unlocking. This tax will not be collected by Rolls-Royce. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	35% (2024). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Tax rates are progressive. In 2024, the maximum tax rate applies to annual taxable income over IDR5Billion.
Will my employer withhold income tax in relation to my plan benefits?	Yes, effective 1 July 2023, upon the first taxable moment (i.e. upon unlocking).
Are my plan benefits subject to social security contributions?	No (share options and share awards are not subject to social security).
Will my employer withhold social security contributions in relation to my plan benefits?	Not applicable.

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What is the maximum rate of capital gains tax?	35% (progressive income tax rates).
How will I be taxed on shareholder distributions?	<p>In Rolls-Royce, if a decision is taken to make shareholder distributions, these are currently paid in the form of 'C Shares'. You will only be eligible to receive C Shares on Your Shares: Gifted once they unlock. After that, you will receive C Shares on your unlocked shares, whenever we pay them, until you choose to sell your shares. Whilst you hold your unlocked shares in your Equiniti share account, your C Shares will be redeemed for cash which will automatically be reinvested into ordinary shares.</p> <p>Issue of C Shares: taxed as a dividend subject to income tax. This tax will not be collected by Rolls-Royce. The maximum tax rate is 35% (progressive income tax rates). No social security.</p> <p>Redemption of C Shares: no income tax or social security.</p> <p>Reinvestment into ordinary shares: no income tax or social security,</p> <p>Sale of reinvested ordinary shares: subject to income tax. This tax will not be collected by Rolls-Royce. No social security.</p>
Do I have to report any income in relation to the plan to my local tax authority?	<p>There is no specific filing in relation to share related incentives, the annual return must list all of the assets of the employee including their ownership of share interests.</p> <p>Report name: Annual Income Tax Return (<i>Surat Pemberitahuan Pajak Tahunan</i>) (SPT) 1770, SPT 1770 S or SPT 1770 SS, depending on the annual income of the employee.</p> <p>The return can be filed online. The tax return can be downloaded from the website here.</p> <p>Tax period: calendar year.</p>

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	Reporting deadline: the annual tax return must be filed by 31 March.