

Atlassian

Global Tax Policy

July 2024

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Introduction

Atlassian Corporation is a leading provider of team collaboration and productivity software. With over 300,000 customers and over 12,000 employees globally, Atlassian unleashes the potential of every team. Atlassian's work management software helps teams across all functions organize, discuss, and complete shared work.

'Open company, no bullshit' is one of Atlassian's core values, so we are sharing this Global Tax Policy (the "Policy") voluntarily to further enhance transparency with our stakeholders to promote further understanding of how tax applies to multinational companies, particularly in the technology industry.

This Policy outlines the principles that govern our approach to tax risk including the framework by which Atlassian's operational and risk management obligations are met. This Policy has been established with consideration of Atlassian's [Code of Business Conduct and Ethics](#), Atlassian's global tax risk management and governance framework and enterprise risk management processes. Atlassian's tax practices reflect and reinforce our commitment to corporate social responsibility and ethical business conduct.



Scope and Applicability

This Policy covers circumstances, activities or situations relating to tax risks. Tax risk includes any event, action, conduct or inaction in tax strategy, operations, financial reporting or compliance that has the potential to either adversely affect Atlassian's business objectives or result in an unanticipated or unacceptable level of monetary, financial statement or reputational loss or exposure to Atlassian.

This Policy is applicable to all taxes owed by Atlassian group entities, including, but not limited to corporate income taxes, indirect taxes such as GST and VAT, employment taxes and payroll taxes. This Policy also includes available tax incentives, deductions and credits which support Atlassian's business objectives.

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Tax Governance

The Global Head of Tax holds the responsibility for both implementing and upholding this policy. The Global Head of Tax is also tasked with reporting on tax risk and compliance issues to the Audit Committee of the Board (the “Audit Committee”), as well as providing assurance on the effectiveness of tax controls. The Audit Committee provides oversight to Atlassian’s tax risk policy. Day- to-day responsibility for the management of Atlassian’s tax affairs is delegated by the CFO to the Global Head of Tax. The Global Head of Tax is supported by a team of qualified in-house tax and finance professionals based in the US, Australia and other key countries. The Atlassian Tax department (the “Atlassian Tax Team”) collaborates closely with other departments within Atlassian to ensure a cohesive and integrated approach to tax management.

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Approach to Tax Risk

Atlassian aims to maintain alignment between global tax strategy, company strategic objectives, tax policy, compliance and tax risk management procedures. The Atlassian Tax Team regularly assesses and manages tax risks, aiming to mitigate potential exposures and uncertainties. The objectives of the policy are to ensure that Atlassian:

- Identifies, assesses, controls and reports tax risks;
- Complies with the letter and intent of all prevailing tax laws;
- Complies with all tax obligations, including filings and payments;
- Maintains documented policies and procedures in relation to tax risk management;
- Maintains the integrity of our tax data, compliance and reporting systems;
- Maintains a constructive relationship with global tax authorities and proactively engages with tax authorities should the need arise to discuss, and facilitate the timely resolution of, material tax matters;
- Protects its reputation in relation to tax matters.



Approach to Tax Risk (cntd)

Atlassian ensures that, as a minimum, the tax position adopted with regard to particular issues or transactions is more likely than not to be upheld. Atlassian may engage external tax advisors as part of managing its tax risks. All external tax advice is reviewed by the appropriate Atlassian Tax Team members, to ensure any tax risks identified and the approaches to address them are complete and accurate, and aligned with this Policy and Atlassian's values, business strategy and commercial objectives.

Atlassian also participates in tax policy consultation on certain tax issues and legislative developments through global industry groups. The Atlassian Tax Team leverages advanced tax technology solutions to streamline compliance processes, enhance accuracy and improve efficiency.

Atlassian may be entitled to tax incentives, deductions or credits in the course of its normal business and Atlassian seeks to verify that all associated conditions and requirements are met.

As a global business, Atlassian has significant cross-border intercompany transactions. Atlassian is committed to ensuring the arm's length principle is applied to all intercompany arrangements. Atlassian has in the past, and may in the future, enter into advance pricing agreements to mitigate transfer pricing risk.



Relationship with Global Tax Authorities

Atlassian seeks to maintain a positive, transparent and constructive relationship with global tax authorities, and engages proactively to discuss, and facilitate the timely resolution of material tax matters. Atlassian's comprehensive documentation and robust internal control system ensure preparedness for tax audits and reviews. Atlassian seeks to:

- Provide timely responses to any queries;
- Engage with relevant tax authorities, particularly in the event of tax uncertainty, to seek comfort before adopting a tax position; and
- Be considered by global tax authorities as having robust tax governance arrangements.

By adhering to this Policy, Atlassian aims to manage our tax affairs responsibly, support our business objectives, and maintain our reputation as a compliant and ethical corporate citizen.

