

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

TABOOLA.COM LTD.

(Exact Name of Registrant as Specified in Its Charter)

State of Israel
(State or other jurisdiction of incorporation or organization)

7370
(Primary Standard Industrial Classification Code Number)

Not applicable
(I.R.S. Employer Identification Number)

Taboola.com Ltd. 2021 Share Incentive Plan

(Full Title of the Plan)

Taboola.com Ltd.
16 Madison Square West
7th Floor
New York, NY
10010
(212) 206-7633

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

TABOOLA INC.
16 Madison Square West
7th Floor
New York, NY
10010
(212) 206-7633

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies of all correspondence to:

Michael Kaplan
Lee Hochbaum
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, New York 10017
Tel: (212) 450-4000

Shachar Hadar
Assaf Naveh
Meitar | Law Offices
16 Abba Hillel Silver Rd.
Ramat Gan 52506, Israel
Tel: (+972) (3) 610-3100

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**REGISTRATION OF ADDITIONAL SHARES
PURSUANT TO GENERAL INSTRUCTION E**

Pursuant to General Instruction E of Form S-8, Taboola.com Ltd. (“Registrant”) is filing this Registration Statement on Form S-8 with the U.S. Securities and Exchange Commission (the “Commission”) to register 12,706,693 additional ordinary shares, with no par value (“Shares”), for issuance under the Registrant’s 2021 Share Incentive Plan (the “2021 Plan”) pursuant to the provisions of the 2021 Plan that provide for an automatic annual increase in the number of shares which may be issued under the 2021 Plan. This Registration Statement hereby incorporates by reference the contents of the Registrant’s registration statements on Form S-8 filed with the Commission on June 28, 2021 (Registration No. 333-257478) and on March 24, 2022 (Registration No. 333-257478). In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

**PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

Item 3. Incorporation of Documents by Reference.

The following documents are incorporated herein by reference:

- (a) The Registrant’s Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2022, filed with the Commission on March 13, 2023 (the “Annual Report”);
- (b) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the Registrant’s Annual Report referred to in (a) above; and
- (c) The description of the Registrant’s ordinary shares included as [Exhibit 4.1](#) to the Annual Report referred to in (a) above.

In addition, all documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of the filing of such documents. The Registrant is not incorporating by reference any documents or portions thereof, whether specifically listed above or filed in the future, that are not deemed “filed” with the Commission.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, (or in any other subsequently filed document which also is incorporated or deemed to be incorporated by reference herein), modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel.

Certain legal matters with respect to the offering of the Shares registered hereby have been passed on by Meitar | Law Offices.

Item 8. Exhibits.

Exhibit
Number

- 4.1 [12th Amended and Restated Articles of Associate of Taboola.com Ltd. \(incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed on January 17, 2023 \(File No. 001-40566\)\)](#)
- 5.1 [Opinion of Meitar | Law Offices \(filed herewith\)](#)
- 23.1 [Consent of Meitar | Law Offices \(included in Exhibit 5.1\)](#)
- 23.2 [Consent of Kost, Forer, Gabbay and Kasierer, a member of Ernst & Young Global, independent registered public accounting firm, relating to the financial statements of the Registrant \(filed herewith\)](#)
- 24.1 [Power of Attorney \(filed herewith\)](#)
- 99.1 [2021 Share Incentive Plan, incorporated by reference to Exhibit 10.5 to the Registrant's Form S-8, filed with the Commission on June 28, 2021 \(File No. 333-257478\)](#)
- 107.1 [Filing Fee Table](#)
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SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Registration Statement and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in New York, New York on this 13th day of March, 2023.

Taboola.com Ltd.

By: /s/ Stephen Walker

Name: Stephen Walker

Title: Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Adam Singolda, Stephen Walker and Blythe Holden and each of them, individually, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead in any and all capacities, in connection with this Registration Statement, including to sign in the name and on behalf of the undersigned, this Registration Statement and any and all amendments thereto, including post-effective amendments and registrations filed pursuant to Rule 462 under the Securities Act of 1933, as amended, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and desirable to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or his or her substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Adam Singolda</u> Adam Singolda	Founder, Chief Executive Officer & Director (Principal Executive Officer)	<u>March 13, 2023</u>
<u>/s/ Stephen Walker</u> Stephen Walker	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	<u>March 13, 2023</u>
<u>/s/ Zvi Limon</u> Zvi Limon	Chair of the Board of Directors	<u>March 13, 2023</u>
<u>/s/ Erez Shachar</u> Erez Shachar	Director	<u>March 13, 2023</u>
<u>/s/ Nechemia J. Peres</u> Nechemia J. Peres	Director	<u>March 13, 2023</u>
<u>/s/ Richard Scanlon</u> Richard Scanlon	Director	<u>March 13, 2023</u>
<u>/s/ Deirdre Bigley</u> Deirdre Bigley	Director	<u>March 13, 2023</u>
<u>/s/ Lynda Clarizio</u> Lynda Clarizio	Director	<u>March 13, 2023</u>
<u>/s/ Gilad Shany</u> Gilad Shany	Director	<u>March 13, 2023</u>
<u>/s/ Monica Mijaleski</u> Monica Mijaleski	Director	<u>March 13, 2023</u>



March 13, 2023

Taboola.com Ltd.
16 Madison Square West
7th Floor
New York, NY
10010

RE: Registration on Form S-8

Ladies and Gentlemen:

We have acted as Israeli counsel to Taboola.com Ltd., an Israeli company (the “**Company**”), in connection with its filing of a registration statement on Form S-8 on or about March 13, 2023 (the “**Registration Statement**”), under the Securities Act of 1933, as amended (the “**Securities Act**”), relating to the registration of 12,706,693 of the Company’s ordinary shares, no par value (the “**Ordinary Shares**”), which may be issued under the Company’s 2021 Share Incentive (the “**Plan**”).

In our capacity as counsel to the Company, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the Company’s (i) Amended and Restated Articles of Association (the “**Articles**”), (ii) the Plan, (iii) resolutions of the Company’s board of directors and (iv) other statements of corporate officers and other representatives of the Company and other documents provided to us by the Company as we have deemed necessary or appropriate as a basis for this opinion. In such examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as copies or facsimiles. As to any facts material to this opinion, to the extent that we did not independently establish relevant facts, we have relied on certificates of public officials and certificates of officers or other representatives of the Company. We have also assumed the truth of all facts communicated to us by the Company and that all consents, minutes and protocols of meetings of the Company’s board of directors, which have been provided to us, are true and accurate and prepared in accordance with the Company’s Articles and all applicable laws. In addition, we have assumed that the Company will receive the full consideration for the Ordinary Shares (which may consist, in part or in full, of services performed for the Company).

We are admitted to practice law in the State of Israel and the opinion expressed herein is expressly limited to the laws of the State of Israel.

On the basis of the foregoing, we are of the opinion that the Ordinary Shares being registered pursuant to the Registration Statement, when issued and paid for in accordance with the Plan, pursuant to agreements with respect to the Plan and, as the case may be, pursuant to the terms of the awards that have been or may be granted under the Plan, will be validly issued, fully paid and non-assessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this opinion and such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, the rules and regulations of the Securities and Exchange Commission promulgated thereunder or Item 509 of Regulation S-K promulgated under the Securities Act.

This opinion letter is rendered as of the date hereof and we disclaim any obligation to advise you of facts, circumstances, events or developments that may be brought to our attention after the effective date of the Registration Statement that may alter, affect or modify the opinions expressed herein.

Very truly yours,

/s/ Meitar | Law Offices

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2021 Share Incentive Plan of Taboola.com Ltd. of our reports dated March 13, 2023, with respect to the consolidated financial statements of Taboola.com Ltd. and the effectiveness of internal control over financial reporting of Taboola.com Ltd., included in its Annual Report (Form 10-K) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

March 13, 2023

/s/ Kost Forer Gabbay & Kasierer

Tel-Aviv, Israel

A Member of Ernst & Young Global

Calculation of Filing Fee Table

Form S-8
(Form Type)

Taboola.com Ltd.

(Exact Name of Registrant as Specified in its Charter)

Newly Registered Securities

Security Type	Security Class Title ⁽¹⁾	Fee Calculation Rule	Amount Registered ⁽²⁾	Proposed Maximum Offering Price Per Unit ⁽³⁾	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares, no par value, to be issued in connection with the 2021 Plan	Rule 457(c) and Rule 457(h)	12,706,693	\$2.91	\$36,976,476.63	0.00011020	\$4,074.81
Total Offering Amounts							\$4,074.81
Total Fee Offsets							-
Net Fee Due							\$4,074.81

(1) Represents additional shares of the Registrant's ordinary shares that may become issuable under the Registrant's 2021 Share Incentive Plan.

(2) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended ("**Securities Act**"), this Registration Statement shall also cover any additional ordinary shares of the Registrant that become issuable in respect of the securities identified in the above table by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without the Registrant's receipt of consideration that results in an increase in the number of the outstanding ordinary shares of the Registrant.

(3) Estimated in accordance with Rules 457(c) and (h) of the Securities Act solely for the purpose of calculating the registration fee based on the average of the high and low prices of the Registrant's ordinary shares as reported on NASDAQ on March 10, 2023.