



Oifig na gCoimisinéirí Ioncaim Rannán na gCásanna Móra Teach Ballaugh 73/79 Sráid an Mhóta Íocht Baile Átha Cliath 2 Éire www.revenue.ie

Office of the Revenue Commissioners Large Cases Division Ballaugh House 73/79 Lower Mount Street Dublin 2 Ireland

Google Ireland Limited, Gordon House Barrow Street, Dublin 4.

23 January 2014

Re: Google Ireland Limited Ref: 6388047V Tax Year 2014

Ireland/Poland Double Taxation Agreement

Dear Sir/Madam,

The above named is a company which under Irish law, is regarded as resident in Ireland for tax purposes and thereby subject to Irish tax legislation. An Irish resident company is required to account for Irish corporation tax in respect of its profits or gains wherever arising. It complies with the conditions of Article 2 of Directive 90/435/EEC of July 1990.

Yours faithfully,

John Dyfu

John Duffy, Inspector of Taxes, Customer Services Branch

john.duffy@revenue.ie

REVENUE COMMISSIONERS LARGE CASES DIVISION CUSTOMER SERVICE UNIT

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