



Aonad Gnó TCE 1
Rannóg na gCásanna Móra Corparáideacha
Teach Ballaugh, 73-79 Sráid an Mhóta íocht
Baile Átha Cliath 2.

www.revenue.ie

Information, Communications & Technology
District 1

Large Corporates Division
Ballaugh House, 73-79 Lower Mount Street
Dublin 2

To whom it may concern

16/01/2019

Ref : 8256796U

Re : MICROSOFT IRELAND OPERATIONS
LIMITED

Certification of Tax Residence for Tax Year 2019

Dear Sir/Madam,

For the purposes of the tax treaties listed below, I confirm that the above named company is registered for corporation tax in Ireland and files its corporation tax returns, for the year stated above, on the basis that it is resident for tax purposes in Ireland. The company is therefore liable to Irish corporation tax on all of its profits wherever arising, for the said year.

Yours faithfully,

Tom James
Information, Communications &
Technology District 1
Large Corporates Division

**Information, Communications &
Technology District 1
Large Corporates Division**

16/01/2019

**Ballaugh House, 73-79 Lower Mount Street
Dublin 2**

Ireland has signed Double Taxation Agreements / Treaties with the following countries:

Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia & Herzegovina, Botswana, Bulgaria, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Greece, Hong Kong, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, The Republic of Korea, Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, the Netherlands, New Zealand, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, UAE, Ukraine, United Kingdom, USA, Uzbekistan, Vietnam, Zambia.