



Oifig na gCoimisinéirí Ioncaim Rannán na gCásanna Móra Ionad Setanta Sráid Thobar Phádraig Baile Átha Cliath 2, Éire www.revenue.ie

Office of the Revenue Commissioners Large Cases Division Setanta Centre Nassau Street Dublin 2, Ireland

Google Ireland Limited, Gordon House Barrow Street, Dublin 4. Aug 2011

12 January 2012

Re: Google Ireland Limited Ref: 6388047V Tax Year 2012

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 Duffy, Inspector of Taxes, Customer Services

jduffy@revenue.ie

REVENUE COMMISSIONERS LARGE CASES DIVISION CUSTOMER SERVICE UNIT

12 JAN 2012

SETANTA CENTRE NASSAU STREET DUBLIN 2