



Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

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Oifig na gCoimisinéirí Ioncaim  
Rannán na gCásanna Móra  
Teach Ballaugh  
73/79 Sráid an Mhóta Íocht  
Baile Átha Cliath 2  
D02 PX37  
Éire

Office of the Revenue Commissioners  
Large Cases Division  
Ballaugh House  
73/79 Lower Mount Street  
Dublin 2  
D02 PX37  
Ireland

30 Jan 2018

Ref : 9825613N

Re : Google Commerce Limited

**Certification of Tax Residence for Tax Year 2018**

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 subject to Irish corporation tax on all of its profits wherever arising, for the said year.

Yours faithfully,

**Emily Swift ,  
Principal Officer,  
LCD Customer Service Branch**

[lccdcertificates@revenue.ie](mailto:lcdcertificates@revenue.ie)

REVENUE COMMISSIONERS  
LARGE CASES DIVISION  
CUSTOMER SERVICE UNIT

30 JAN 2018

BALLAUGH HOUSE  
73-79 LOWER MOUNT STREET

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.