



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

**27 January 2014**

**Ref : 6388047V**

**Re: Google Ireland Limited**

**Certificate of Tax Residence for Tax Year 2014**

***Ireland/Romania 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 Branch**

**[john.duffy@revenue.ie](mailto:john.duffy@revenue.ie)**

**REVENUE COMMISSIONERS  
LARGE CASES DIVISION  
CUSTOMER SERVICE UNIT**

**27 JAN 2014**

**BALLAUGH HOUSE  
73-79 LOWER MOUNT STREET  
DUBLIN 2**