



**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  
Éire

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

**To whom it may concern**

**15 January 2013**

**Ref : 9692928F**

**Re: Facebook Ireland Limited**

**Certificate of Tax Residence for Tax Year 2013**

*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**

**[jduffy@revenue.ie](mailto:jduffy@revenue.ie)**

