



Aonad Gnó TCE 1  
Rannóg na gCéimne Móra Corparáideacha  
Teach Balaugh, 73-79 Sráid an Mhóta Iocht  
Baile Átha Cliath 2.

[www.revenue.ie](http://www.revenue.ie)

Information, Communications & Technology  
Branch 1  
Large Corporates Division  
Balaugh House, 73-79 Lower Mount Street  
Dublin 2

To whom it may concern

09/01/2020

Ref : 8256796U

Re : MICROSOFT IRELAND OPERATIONS  
LIMITED

Certification of Tax Residence for Tax Year 2020

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 Branch 1  
Large Corporates Division

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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.*