



Revenue



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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/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 Branch**

jduffy@revenue.ie

