



Oifig na gCoimisinéirí Ioncaim
Rannán na gCásanna Móra
Ionad Setanta
Sráid Thobar Phádraig
Baile Átha Cliath 2, Éire

Office of the Revenue Commissioners
Large Cases Division
Setanta Centre
Nassau Street
Dublin 2, Ireland

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

04 January 2010

**Re: Google Ireland Limited
Ref: 6388047V
Tax Year 2010**

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/ECC of July 1990.

Yours faithfully,



**John Duffy,
Inspector of Taxes**

