



Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



Oifig na gCoimisinéirí Ioncaim
Rannán na gCásanna Móra
Teach Ballaugh
73/79 Sráid an Mhóta Íocht
Baile Átha Cliath 2
Éire

www.revenue.ie

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

To whom it may concern

14 January 2014

Ref : 9692928F

Re : Facebook 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

REVENUE COMMISSIONERS
LARGE CASES DIVISION
CUSTOMER SERVICE UNIT

14 JAN 2014

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DUBLIN 2