



1 Jan 2018

Ref : 9692928F

Re : Facebook Ireland Ltd

Certification of Tax Residence for Tax Year 2018

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 subject to Irish corporation tax on all of its profits wherever arising, for the said year.

Yours faithfully,

**Emily Swift ,
Principal Officer,
LCD Customer Service Branch**

lcdcertainates@revenue.ie

REVENUE COMMISSIONERS
LARGE CASES DIVISION
CUSTOMER SERVICE UNIT
1 JAN 2018
BALLAUGH HOUSE
73-79 LOWER MOUNT STREET

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.

Revenue eBrief No. 115/17

13 December 2017

Certificates of Residency will issue in pdf format from 1 January 2018

Certification of Residence for Individuals, Partnerships, Companies and Funds

Tax and Duty Manual [\[PDF\]](#) [Part 35-01-05](#) (Certification of Residence for Individuals, Partnerships, Companies and Funds) has been updated:

1. To amend the template letter for companies, to provide a list of all countries with which Ireland has signed Double Tax Agreements/Treaties.
2. To reiterate that a letter of residence will only issue to an agent where the agent is authorised to act on behalf of a taxpayer.
3. To confirm that from 1 January 2018 all letters of residence issued by Revenue will be in pdf format and issued through MyEnquiries.