



An Brainse Eolas, Cumarsáid & Teicneolaíochta 1

Rannóg na gCásanna Móra Corparáideacha
Radharc an Chaisleáin, 52-57 Sráid Sheoirse
Mhór Theas
Baile Átha Cliath 2.

www.revenue.ie

Information, Communications & Technology
Branch 1

Large Corporates Division
Castlevue, 52-57 South Great Georges Street
Dublin 2

Ref : 8256796U

Re : MICROSOFT IRELAND OPERATIONS
LIMITED

Certification of Tax Residence for Tax Year 2025

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,

Áine Blackwell
Information, Communications &
Technology Branch 1
Large Corporates Division

**Information, Communications &
Technology Branch 1
Large Corporates Division**

02/01/2025

**Castlevue, 52-57 South Great Georges
Street
Dublin 2**

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.