



An Brainse Eolas, Cumarsáid & Teicneolaíochta 1  
Rannóg na gCásanna Móra Corparáideacha  
Teach Ballaugh, 73-79 Sráid an Mhóta íocht  
Baile Átha Cliath 2.

[www.revenue.ie](http://www.revenue.ie)

Information, Communications & Technology  
Branch 1  
Large Corporates Division  
Ballaugh House, 73-79 Lower Mount Street  
Dublin 2

Ref : 8256796U

Re : MICROSOFT IRELAND OPERATIONS  
LIMITED

Certification of Tax Residence for Tax Year 2024

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**

04/01/2024

**Ballaugh House, 73-79 Lower Mount 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.*