



Rannóg na bhFiontar Meánmhéide TF, Eolaíocht & Airgeadais 9-15 Sráid Uí Chonaill Uachtarach Baile Átha Cliath 1 www.revenue.ie Medium Enterprises Division IT, Science, and Finance 9-15 Upper O'Connell Street Dublin 1

Ref : 3347697KH

Re : SHOPIFY INTERNATIONAL LIMITED

Certification of Tax Residence for Tax Year 2022 Ireland/Poland Double Taxation Treaty

Dear Sir/Madam,

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,

Breda McCarthy Medium Enterprises Division IT, Science, and Finance

Medium Enterprises Division IT, Science, and Finance

05/01/2022

9-15 Upper O'Connell Street Dublin 1