



Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

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Oifig na gCoimisinéirí Ioncaim
Rannán na gCásanna Móra
Teach Ballaugh
73/79 Sráid an Mhóta Íocht
Baile Átha Cliath 2
D02 PX37
Éire

Office of the Revenue Commissioners
Large Cases Division
Ballaugh House
73/79 Lower Mount Street
Dublin 2
D02 PX37
Ireland

27 March 2018

Ref : 8229165F

Re : BANK OF AMERICA MERRILL LYNCH INTERNATIONAL DAC

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**

lcdcertificates@revenue.ie

REVENUE COMMISSIONERS
LARGE CASES DIVISION
CUSTOMER SERVICE UNIT

27 Mar 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.