

## FOI Disclosure Log Quarter 1 2017

Case ID	Requestor Type	Request	FOI Result
16-128	Journalist	copies of all memos, briefing notes and/or internal email discussions, letters between senior civil servants and/or the minister's office relating to risk and/or concerns surrounding foreign direct investment for the coming years. I would like all related files since January 1, 2015.	Refused
16-209	Oireachtas	All correspondence between the Department of Finance and the EU Commission regarding the Apple case, which questions whether the appropriate amount of Irish tax was charged in accordance with the relevant legislation and whether selective advantage was given with possible State Aid implications and all correspondence, briefings etc. within the Department related to the case	Refused
16-254	Oireachtas	All correspondence between Michael O'Leary or representatives of Ryanair and the Minister for Finance or other Department officials since 1st January 2011.	Refused
16-277	Other	all documents - including emails, memos and correspondence - held by your department, that were exchanged between the Department of Finance and the Revenue Commissioners, and exchanged between the Department of Finance and the Irish Attorney General, relating to an appeal to the European Court of Justice by Santander Bank, covering the period from 2014 to 2016.	Refused
16-278	Journalist	all memos and correspondence, including records of meetings, around the 2014 decision to phase out the "double Irish" tax structure.	Refused
16-279	Journalist	<p>Request refined 22/09/16 as follows:</p> <ul style="list-style-type: none"> <li>- Limit the request for records to those from Apple only</li> <li>- Shorten the time frame to cover 26/08/16 - 02/09/16</li> <li>- All records relating to the European Commission's decision on the Apple state aid case.</li> <li>- I wish to include all communications from Apple, the European Commission, members of the public, companies, representative bodies &amp; groups and any subsequent replies.</li> <li>- I wish to cover the time frame from 26/08/16 to present day</li> </ul>	Refused

16-282	Journalist	1) All briefing papers prepared for Finance Minister Michael Noonan in 2016 in relation to the European Commission state aid investigation into Apple 2) All correspondence between the Department of Finance and Apple in 2016 in relation to the European Commission state aid investigation into Apple	Withdrawn
16-307	Journalist	- copies of all records - to include emails, memos, letters, notes, and so on - relating to preparation of a briefing document regarding Apple for members of the Oireachtas. This request to cover the period from 29 August to 10 September 2016.	Refused
16-335	Journalist	All documents, emails, correspondence regarding the introduction of the First Time Buyers Grant since May 2016.	Refused
16-340	Journalist	I would like all briefing documents given to the Minister and his officials regarding the decision to introduce a first-time buyers scheme in the Budget.  I would also like all internal correspondences (emails, letters etc) between officials regarding the introduction of a first-time buyers scheme in the Budget.	Refused
16-342	Journalist	access to all correspondence / lobbying received by the Department since the start of April 2016 in relation to Section 110 companies, Qualifying Investor Alternative Investment Funds and Irish Collective Asset-management Vehicles. Please include specifically any lobbying against the introduction of a levy on these type of funds used by international investors to reduce tax bills on Irish property.	Part-Granted
16-347	Oireachtas	'All briefings, submissions, or correspondence within the Department including the Minister or between the Department and The Central Bank or any other interested parties regarding the Help to Buy scheme announced in Budget 2017 within the two months preceding the Budget.'	Refused
16-360	Journalist	Any and all correspondence between Department ministers, officials and personnel and Ryanair chief executive Michael O'Leary between 01 January 2016 and 07 November 2016 inclusive.	Part-Granted
16-367	Oireachtas	All correspondence within the Department of Finance, briefings prepared by the Department, minutes of meetings etc, related to the EU's decision (or pending decision) in the Apple State Aid case between the dates of 20 August 2016 to September 8th 2016	Refused

16-374	Journalist	<ul style="list-style-type: none"> <li>Records of any correspondence, reports, draft reports, memos and letters shared between the Department of Finance and the Department of the Environment, or other Government departments, in relation to reforms of the housing rental market, including rent certainty between October 28, 2015 and the date of this letter.</li> </ul>	Part-Granted
16-375	Journalist	<ul style="list-style-type: none"> <li>Records of any correspondence, reports, draft reports, memos and letters shared between the Department of Finance and any of the organisations listed below in relation to reforms of the housing rental market, including rent certainty between October 28, 2015 and the date of this letter: Ires Reit, Kennedy Wilson, Mars Capital, Pepper Group, Blackstone, Hibernia Reit, Hines, Lone Star, Goldman Sachs, CarVal, Global Management, Deutsche Bank, Cerberus, AIB, Bank of Ireland, Ulster Bank, Permanent TSB and Nama.</li> </ul>	Part-Granted
16-382	Other	<p>-Personal communication transcripts between the Department of Finance and the Revenue Commissioners regarding section 811 of the Taxes Consolidation Act 1997.</p> <p>I am requesting all documents pertaining to this issue from 01/04/2011 and 20/08/2016.</p>	Refused
16-384	Journalist	Records of all lobbying and representations - including letters, emails, records and minutes of meetings and phone calls, submissions etc – on sections 21 and 22 of the 2016 Finance Bill.	Part-Granted
16-385	Journalist	<p>1/ Copies of all correspondence between the Secretary General and or Minister for Finance and directors/board members of 'bailed-out' banks/participating institutions since June 1st of last year to the present date.</p> <p>2/Minutes of meetings held between senior Dept officials and or Minister and officials from the bailed out banks/participating institutions since September 1st of last year to the present date.</p>	Refused
16-386	Journalist	Copies of correspondence between the Minister for Finance (and senior officials) and the Governor of the Central Bank since June of 2016.	Refused
16-387	Journalist	Copies of correspondence between the Minister for Finance (and senior officials) and the chairman of the Revenue Commissioners since June of this year.	Part-Granted
16-389	Journalist	<p>All correspondence between Minister Michael Noonan and his Special Advisors; Secretary General Derek Moran; Second Secretary Ann Nolan; Assistant Sec General John McCarthy; Assistant Sec Dr Nicholas O'Brien; or Assistant Sec General Gary Tobin which refer to the EU Commission's Common Consolidated Corporate Tax Base (CCCTB) proposal.</p> <p>The period of time should cover October 1, 2016 to December 21, 2016.</p>	Part-Granted

16-391	Journalist	A breakdown of the legal fees incurred, and compensation paid (where applicable), for civil cases taken against your department from January 1st, 2016 to the present.	Refused
16-392	Journalist	copies of any reports, submissions, recommendations, memoranda prepared with regard to value for money or effectiveness of what is known as the special assignee relief programme in period 1 January 2015 to current date. Copies of any correspondence with Revenue relating to the above during the same time period.	Part-Granted
16-393	Journalist	A schedule of all emails sent from your Department to the private gmail address of Taoiseach Enda Kenny in 2016 to include the date they were sent, the name/address of sender, and the subject line.	Withdrawn
16-394	Journalist	- All receipts/invoices associated with a recent trip by Minister Eoghan Murphy to China. Also, a copy of the itinerary along with details of the delegation that travelled with him.	Granted
16-395	Journalist	Copies of the following e-submissions: 01163-15 (Sportspersons), 00889-16 (Buildings & Gardens), 00918-16 (Income Averaging for Artists).	Part-Granted
16-396	Journalist	Copies of the following e-submissions: 00807-16 (Sugar/Sweetened Drinks), 00943-16 (Sugar/Sweetened Drinks).	Granted
16-397	Journalist	How many people are employed by the Department? How many of the Department's employees are male and female? What is the average pay for male employees and the average pay for female employees within the Department? A breakdown of gender at each pay scale eg. 'Principal Officer: 5 male 3 female.	Granted
16-398	Journalist	Records of all representations, communications and lobbying to the Department of Finance and its ministers on the Government's Strategy for the Rental Sector. This would include letters, emails, records and minutes of meetings and phone calls, etc.	Part-Granted
16-399	Journalist	Records of all submissions by the Department of Finance on the Government's Strategy for the Rental Sector	Part-Granted

16-402	Journalist	Copies all internal audits carried out by agencies or bodies under the aegis of the Department, of which a copy has been forwarded to the Department/Minister for consideration, in the same period.	Refused
16-403	Journalist	1. The costs of external media monitoring services or any same such service for each year from 2006 to date. 2. Details of any contracts or agreed statements of services provided (i.e. the agreed remit and scope of the service/terms of reference/key words used/ purpose and aims as agreed) to or by external media monitoring services or any same such service for each year from 2006 to date.	Withdrawn or handled outside FOI
16-404	Journalist	1 The Department's contemporaneous note and/or any aide-memoire of the Minister's meeting with First Minister Peter Robinson on September 27, 2013. 2 Any communications, including draft answers, concerning the preparation of Dáil Written Answer 41512/13. 3 Any communications, including draft answers, concerning the preparation of Dáil Written Answer 40867/15.	Part-Granted
16-405	Journalist	Records created since January 2016 that show why it was decided to introduce a provision Section 46 of the Finance Act to amend section 86 of the VAT Consolidation Act 2010 to enable the Minister to exclude sectors from receiving the Flat Rate Addition. Please include any correspondence with Revenue on the this topic and the complaint that has been made about abuse of the FRA by parties in the poultry sector. Please also include any records of lobbying on the proposed change in the Finance Bill on this issue. A previous FOI of mine on this topic was rejected in total because the Bill was still under deliberation. I believe those exemptions will no longer apply as the Finance Act has been signed into law.	Part-Granted
17-001	Journalist	- 00945-16 Budget 17#35, Update on Irelands International Tax Strategy.	Granted
17-002	Journalist	- copies of all correspondence or representations received by your Department regarding equalisation of excise duty on diesel and petrol in period 1 January 2015 to the current date, I would prefer to receive this information electronically if possible,	Granted

17-003	Journalist	<p>In the EU's ruling on the Apple tax case (linked here:<a href="http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf">http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf</a> ) it says on page 4. "By letters of 1 and 28 May 2014, the Irish authorities raised concerns that discussions between the Commission and the OECD may have led to the disclosure of confidential taxpayer information."</p> <p>I wish to request the letters sent by Irish authorities on 1 and 28 May, and the response from the EU Commission.</p>	Refused
17-004	Journalist	<p>In the EU's ruling on the Apple tax case (linked here:<a href="http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf">http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf</a> ) it says on page 4 that the EU adopted the decision to investigate Apple's tax affairs in Ireland. It then says "By letter of 5 September 2014, Ireland submitted its comments on the Opening Decision." I request a copy of this letter.</p> <p>A meeting then took place on 9 January 2015 between the EU Commission and Apple. The above linked ruling then notes "On 30 January 2015 and 11 March 2015, Ireland submitted its observations on the third party comments received by the Commission in response to the Opening Decision." I request a copy of the observations submitted by Ireland on 30 January and 11 March.</p>	Refused
17-005	Journalist	<p>In the EU's ruling on the Apple tax case (linked here:<a href="http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf">http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf</a> ) it says on page 6 that by letter of 18 February 2016, "Ireland submitted an unsolicited ad hoc profit allocation report prepared by Pricewaterhouse Cooper." I request a copy of the report. I also request any records that the government has that shows how much the government paid PwC to produce the report.</p>	Refused

17-006	Journalist	<p>In the EU's ruling on the Apple tax case (linked here:<a href="http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf">http://ec.europa.eu/competition/state_aid/cases/253200/253200_1851004_666_2.pdf</a> ) it says on page 6 that in a letter sent to the EU Commission on 8 December 2015, Ireland "expressed its concerns about the manner in which the investigation had proceeded". I request a copy of that letter.</p> <p>Also on page 6, the ruling says "By letter of 17 February 2016, Ireland again expressed its concerns about the manner in which the investigation had proceeded." I request a copy of that letter.</p> <p>On page 6, the EU Commission also says by letter on 8 March, it addressed some of the concerns raised by Ireland. I request a copy of the letter sent by the EU Commission.</p> <p>Also on page 6, it says "On 14 March 2016, Apple [...] sent a further letter expressing [...] concerns about the fairness of the proceedings. The Commission replied to that letter on 20 April 2016 and sent a copy of its letter to Ireland." I request a copy of the Apple letter sent by the Commission to Ireland.</p> <p>On page 7, the ruling says "By its second letter, Ireland again expressed its concerns about the fairness of the procedure." I request a copy of this letter.</p>	Refused
17-007	Journalist	a copy of an email sent from Brian McCabe, Revenue, to Des O'Leary on 22 June 2016 at 10:52. A redacted version of this email has already been released to me as part of FOI-343-2016 and I am seeking a complete copy of it.	Refused
17-008	Journalist	All records relating to the appointment of Wilbur Ross as U.S. Commerce Secretary including any communications from the Department to Mr. Ross and any subsequent replies. I wish to cover the timeframe 08/11/16 to present day.	Part-Granted
17-009	Other	<ol style="list-style-type: none"> <li>1. CMO report Dec meeting with me.</li> <li>2. CMO report Jan meeting with me.</li> <li>3. CMO report spring meeting (I don't have a more exact date, 3rd and last occasion)</li> <li>4. Dr. Brian Glanville report (Referred by CMO)</li> </ol>	Transferred
17-010	Oireachtas	All correspondence between the Department of Finance and the Federative Republic of Brazil regarding Ireland's inclusion on Brazil's taxation blacklist, from 1 August 2016 to 8 January 2017 inclusive.	Refused

		<p>The Minutes of the Houses of the Oireachtas Commission for its meeting held on 8 July 2009, Item 4 Rationalisation of members Allowances-Update, refer to a Government requirement for consultation with the C&amp;AG and the Revenue Commissioners in connection with the proposed introduction of a new expenses regime for politicians.</p> <p>The minutes state that 'the fact that these consultations have now been completed by the Department of Finance without any objections to the concept being raised by either was important in the context of the transparency and verifiability requirement for members' expenses.'</p> <p>Could I have copies of the correspondence on this matter between the Department of Finance and Revenue, with the Controller and Auditor General, and with the Houses of the Oireachtas Commission. I understand that the Houses of the Oireachtas Commission made a recommendation on a proposed new expenses regime to Finance on 20 January 2009. The Commission minutes of its meeting of 24 June 2009 record that the formal response from the Minister for Finance had not been received. Presumably this was received between the June and July meetings in 2009.</p>	
17-011	Other		Transferred
17-012	Journalist	Details of all gifts or hospitality accepted by members of the civil service in 2015 and 2016, to include value of such gifts and hospitality plus a description.	Withdrawn
17-013	Journalist	All records in the Department of Finance on the meeting between Minister for Finance Michael Noonan, UK Chancellor of the Exchequer Philip Hammond and officials, including Minister of State Eoghan Murphy, on January 9, 2017. This includes memos, minutes of the meeting, preparatory documents, emails setting up the meeting etc	Part-Granted
17-014	Journalist	Any reports carried out for the Department of Finance by external consultants on the issue of Brexit.	Refused
17-015	Journalist	<p>All correspondence between Minister Michael Noonan; Minister of State Eoghan Murphy; the Minister's special advisors; Sec General Derek Moran; Second Secretary Ann Nolan; Assistant Sec Gary Tobin or Director Dr Paul Ryan which refer specifically to the addition of Ireland to Brazilian Federal Revenue Service's tax black list.</p> <p>The period of time should cover September 10, 2016 and January 11, 2016.</p>	Withdrawn
17-016	Journalist	<ul style="list-style-type: none"> <li>- The minutes of all meetings of the Cost of Insurance Working Group</li> <li>- All external submissions made to the Cost of Insurance Working Group</li> </ul>	Part-Granted
17-017	Journalist	<p>access to any minutes of the meeting referred to in the following lobbying return with AIG Europe.</p> <p><a href="https://www.lobbying.ie/return/10710/aig-europe-ltd---ireland-branch">https://www.lobbying.ie/return/10710/aig-europe-ltd---ireland-branch</a></p>	Part-Granted



I also wish to request, under FOI, details of any briefings prepared for Minister Noonan ahead of the meeting or memos / reports arising out of the meeting.

17-018	Journalist	any notes, letters, emails, records or any memos which refer to credit papers from the IBRC Group Credit Committee. I would like this request to apply to IBRC records held by the Department of Finance dated from June 2010 to June 2012.	Withdrawn
17-019	Journalist	a copy of any minutes arising out of the meeting between Gary Tobin and CarVal Investors LLC, as outlined in the following lobbying return.	Granted
17-020	Journalist	All submissions made to the Department of Health on proposals to introduce a sugar tax on fizzy drinks in April 2018	Withdrawn or handled outside FOI
17-021	Oireachtas	All briefings, agendas, minutes and any other records related to the meeting of Minister Noonan with Governor Lane in December 2016.	Part-Granted
17-022	Oireachtas	All briefings, minutes, and any other records related to the recent meetings held by the Minister for Finance with representatives of Bank of Ireland, Permanent TSB and AIB in November and December 2016	Part-Granted
17-023	Journalist	like copies of all records of communications, including memos of meetings between the Department of Finance and Revenue on the subject of ICAVs, their use for property transactions and the avoidance of tax and how the law could be changed to prevent this. I would like my FOI to cover the period from April 2016 to the end of 2017.	Part-Granted
17-024	Journalist	copies of all submissions to the recent consultation on the sugar-sweetened drinks tax.	Withdrawn or handled outside FOI
17-025	Journalist	1. All records (to include notes of, briefing notes prepared for, and correspondence (either internally between officials/politicians or with external bodies) relating to a meeting held between David Chung, Managing Director for Tax with CarVal Investors, and Gary Tobin. A record of the meeting published on the lobbying database can be found at the below link <a href="https://www.lobbying.ie/return/11682/carval-investors-llc">https://www.lobbying.ie/return/11682/carval-investors-llc</a>	Part-Granted

17-026	Journalist	<p>1- all of the submissions received by the department as part of a public consultation on a sugar sweetened drinks tax</p> <p>2 - all of the correspondence between the minister and individuals, groups or organisations on the sugar sweetened drinks tax sent between now and Budget day.</p> <p>3 - A list of all of the meetings sought with the minister over the sugar sweetened drinks tax and who sought them</p> <p>4 - and a list of all of the meetings the minister held over the SSD tax, who with, when and how long the meetings lasted</p>	Granted
17-027	Journalist	a copy of all submissions in relation to the proposals for the introduction of a tax on sugar-sweetened drinks.	Withdrawn or handled outside FOI
17-028	Journalist	<p>Any correspondence/letters/email/minutes of meetings between Minister Michael Noonan or and Bank of Ireland in relation to salary/remuneration/pay policy from 01 June 2016 to 20 January 2017</p> <p>Minutes/notes of meeting held between Minister Michael Noonan and Des Carville and Ann Nolan on 07 December 2016</p> <p>Minutes/notes of meeting held between Minister Michael Noonan and Archie Kane of Bank of Ireland on 08 December 2016.</p>	Part-Granted
17-029	Journalist	<p>records relating to the meeting between Minister Noonan and Cairn Homes, including any minutes of the meeting, briefings prepared for Minister Noonan before the meeting or reports / memos / correspondence arising out of the meeting.</p> <p>The meeting is outlined in the following lobbying return.</p> <p><a href="https://www.lobbying.ie/return/13185/hume-brophy">https://www.lobbying.ie/return/13185/hume-brophy</a></p>	Part-Granted
17-030	Oireachtas	All records (briefings notes, minutes etc.) related to any meetings held by the Minister for Finance, his advisors of officials with Coca-Cola or representatives of that company in the years 2016 or 2017.	Part-Granted
17-031	Journalist	<p>'access to any briefing / minutes / memos / correspondence relating to a meeting between Coca Cola and Minister Noonan as outlined in the following lobbying return:</p> <p><a href="https://www.lobbying.ie/return/12733/coca-cola-ireland">https://www.lobbying.ie/return/12733/coca-cola-ireland'</a></p>	Withdrawn or handled outside FOI

17-032	Journalist	access to the email sent by Irish Residential Properties REIT PLC to Minister Noonan as outlined in the following lobbying return. Please include any response by Minister Noonan. <a href="https://www.lobbying.ie/return/12939/irish-residential-properties-reit-plc">https://www.lobbying.ie/return/12939/irish-residential-properties-reit-plc</a>	Granted
17-033	Journalist	any records, including correspondence, memos or minutes, relating to the meeting between Hudson Advisors and Minister Murphy as outlined in the following lobbying return. <a href="https://www.lobbying.ie/return/11457/hudson-advisors-ireland-dac">https://www.lobbying.ie/return/11457/hudson-advisors-ireland-dac</a>	Part-Granted
17-034	Journalist	All correspondence between the ministry and corporations, organisations etc which expressed an interest in moving to Ireland in the context of a Brexit vote since January 1 2016	Refused
17-035	Journalist	1. All letters disclosed in the lobbying registry entry below: <a href="https://www.lobbying.ie/return/13012/ulster-bank-ireland-limited">https://www.lobbying.ie/return/13012/ulster-bank-ireland-limited</a> 2. Notes of meetings disclosed in same	Granted
17-036	Journalist	copies of any records held by your Department - to include emails, memos, letters, reports, text messages, group text messages, and so on - referring to a report by Oxfam which claimed that Ireland was a tax haven. This request to cover the period 1 December 2016 to 31 December 2017,	Part-Granted
17-037	Journalist	- copies of any submissions made to Minister Noonan in 2016 relating to closure of potential tax loophole in personal PRSA plans. - copies of any correspondence between the Revenue Commissioners and your Dept relating to the above for the calendar year 2016, This request is being resubmitted (356-2016) on the basis that the deliberative process is now over. I fully understand that the other exemption regarding legal advice etc will still apply.	Part-Granted
17-040	Journalist	1. All notes, prep materials, briefing materials, and correspondence relating to the following disclosure in the lobbying database: <a href="https://www.lobbying.ie/return/11789/facebook-ireland-limited">https://www.lobbying.ie/return/11789/facebook-ireland-limited</a>	Part-Granted
17-041	Journalist	1. All notes, prep materials, briefing materials, and correspondence relating to the following disclosure in the lobbying database: <a href="https://www.lobbying.ie/return/14192/paypal">https://www.lobbying.ie/return/14192/paypal</a>	Part-Granted
17-042	Other	'documentation and departmental correspondence relating to the recent European Commission's proposal for a common consolidated corporate tax base (CCCTB).'	Part-Granted

17-043	Other	Any documents and correspondence relating to the freezing/refusal/ or blocking and following management of the sum of \$1,664,292,092 from Libya by Irish banks.	Granted
17-044	Journalist	<p>A list of external legal practitioners paid in 2015 for services carried out on behalf of the Department, including the name of the practitioner, the sum paid and, where possible, a general description of the work carried out.</p> <p>A list of external legal practitioners paid in 2016 for services carried out on behalf of the Department, including the name of the practitioner, the sum paid and, where possible, a general description of the work carried out.</p>	Withdrawn or handled outside FOI
17-045	Journalist	<p>contacts between your department and Uber detailed on the lobbying register. The return I am referring to is: <a href="https://www.lobbying.ie/return/3484/uber">https://www.lobbying.ie/return/3484/uber</a> (Michael Noonan was lobbied)</p> <p>Please can I have copies of all records relating to this meeting or meetings, such as: correspondence before and after, meeting invites, briefing notes, speaking notes, presentations, agendas, meeting records/minutes.</p>	Part-Granted
17-046	Oireachtas	all records held by the Department consisting of or relating to communications between the Department of Finance, including the Minister and his advisers and his office, on the one hand and the Department of Housing, Planning, Community and Local Government, including the Minister and his advisers and his office, on the other hand, about the residential rental sector strategy under Rebuilding Ireland.	Part-Granted
17-047	Other	a review of Ireland's Regulation of Lobbying Act	Withdrawn
17-048	Journalist	<p>Copies of all correspondence to/from Facebook or its representatives from May 6, 2016 to February 1, 2017. I am also seeking copies of any documents attached to correspondence to/from the aforementioned organisation/individual(s).</p> <p>A copy of the minutes of any meeting between Facebook executives/representatives and the following individuals: Finance Minister Michael Noonan, Finance Secretary General Derek Moran, Assistant Secretary Nicholas O'Brien between May 6, 2016 and February 1, 2017.</p>	Part-Granted
17-049	Journalist	<p>* Copies of all correspondence to/from Google or its representatives from May 6, 2016 to February 1, 2017. I am also seeking copies of any documents attached to correspondence to/from the aforementioned organisation/individual(s).</p> <p>* A copy of the minutes of any meeting between Google executives/representatives and the following individuals: Finance Minister Michael Noonan, Finance Secretary General Derek Moran, Assistant Secretary Nicholas O'Brien between May 6, 2016 and February 1, 2017.</p>	Part-Granted

17-050	Journalist	<p>The amount of money in total per year the department spends on: hairstyling, make-up, personal grooming and general cosmetic expenses.</p> <p>And a monetary breakdown of each category mentioned, if possible.</p> <p>I'm looking for records relating from 2010 – 2017.</p> <p>Does the department have a beautician or make-up artist or hairdresser on staff, or on retainer? If so, how much do they get paid per year, for the above years?</p>	Refused
17-051	Other	<p>copies the following information in respect of the period 1st January 2011 to 31st December 2016 (inclusive) for the Department of Finance:</p> <p>Employee Numbers at 1st January of each year. The annual Departmental employee numbers to reflect staff directly employed and active (full-time or part-time) in the Department during the relevant years (not persons on career breaks in excess of one year or staff working in organisations under the aegis of your Department). As it is recognised that there may be difficulty in identification of precise numbers a margin of error of (+/-) 5% is acceptable.</p>	Granted

copies the following information in respect of the period  
1st January 2011 to 31st December 2016 (inclusive) for the Department of Finance:

Any formal Policy Document (and revisions of same if applicable) on the provision of customised, specialised or medically-requested office seating or chairs (generally termed as 'ergonomic', 'orthopaedic' or 'spinal' chairs – for brevity these will be identified below as 'ergonomic chairs') for the use of individual members of staff to suit their particular physical seating requirements.

If no formal Policy Document has been produced, please provide a description of how such applications or requests for 'ergonomic' chairs are evaluated in the Department of Finance.

Any or all related Procedures documents for the period 2011-2016 indicating how applications and/or requests for 'ergonomic' chairs are implemented in the Department of Finance.

The F.O.I. response to include relevant records for the period (numbers of applications and requests per individual year, numbers of 'ergonomic' chairs provided per year and individual unit costs i.e. individual chair costs).

It would be appreciated if this information is provided either in response to each paragraph (above) or in a tabular form.

17-052	Other		Granted
17-057	Journalist	Copies of the minutes for the meetings of the Principals' Group between August 1, 2016 and February 7, 2017 inclusive.	Part-Granted
17-058	Journalist	1) The diary of the Minister from June 28, 2016 to December 31, 2016 inclusive. 2) The representations received/correspondence log from June 1, 2016 to December 31, 2016 inclusive.	Part-Granted
17-059	Oireachtas	All emails, reports, briefings and other internal memos between the Department of Finance and the Revenue Commissioners between 7 February 2016 and 7 February 2017, regarding any potential preparations/ preparations in place for the potential ending of the custom union for the North of Ireland and regarding any estimate made of the cost of establishing customs and surveillance along the border.	Refused
17-060	Journalist	Any internal reports and recommendations produced by the Department or any reports and recommendations produced for the Department from May 2016 to date, in relation to the potential effects of the UK leaving the European Union	Part-Granted

17-062	Journalist	<p>records which are non-personal and which I believe are held by the Department of Finance between May 1, 2016 and the date of this letter.</p> <ul style="list-style-type: none"> <li>• Records of all correspondence, including but not limited to letters, emails, briefing documents and memos, to and from the Minister's office about private and commercial motor insurance.</li> <li>• Records of all correspondence, including but not limited to letters, emails, briefing documents and memos, to and from the Minister of State's office about private and commercial motor insurance.</li> <li>• Minutes and notes from any meetings between the Minister or the Minister of State with motor insurance industry representatives.</li> </ul>	Part-Granted
17-063	Other	<p>details of all interactions(e.g. letters , emails, meetings, phone-calls) between the Department of Finance and the following organisations-Deloitte Ireland, Kennedy Wilson, Oaktree Capital, CarVal investors, Hammerson and the Irish Funds Industry Association-between July1, 2016 and December 31, 2016 relating to changes in the 2016 Finance Act '</p> <p><i>Request was refined on 15/02/2017</i></p>	Part-Granted
17-064	Other	<p>1) Copies of all statement/invoices relating to the visit to the US by the Secretary General in November 2016</p> <p>2) copies of all statement/invoices relating to the visit to the US by any Departmental staff that accompanied the Secretary General in November 2016</p>	Granted
17-065	Journalist	<p>records which are non-personal and which I believe are held by the Department of Finance between May 1, 2016 and the date of this letter.</p> <ul style="list-style-type: none"> <li>• Records of all correspondence, including but not limited to letters, emails, briefing documents and memos, to and from the Minister's office about the importing of vehicles from the UK.</li> <li>• Records of all correspondence, including but not limited to letters, emails, briefing documents and memos, to and from the Minister of State's office about the importing of vehicles from the UK.</li> </ul>	Granted
17-066	Journalist	All records, communications internal or external, reports or research on the impact of CCCTB on the Irish exchequer for 2016 and 2017 to date	Withdrawn
17-067	Journalist	Information on the total expenditure by the Department in 2016, cross-referenced by supplies for - tea, coffee, sandwiches, biscuits/cakes	Granted
17-068	Journalist	<p>- The diary of Minister Michael Noonan, including all appointments and meetings.</p> <p>The request should cover the period from November 1, 2016 to February 16, 2017.</p>	Refused

17-069	Other	All interactions between the Department of Finance and the chairmen chief executives of the Irish banks covered by the State guarantee in relation to banker's bonuses. The time period is January 1st to December 31st 2016.	Refused
17-070	Other	The fees paid to the IBRC liquidator by the State for the Department of Finance. The time period is January 1st to December 31st 2016.	Withdrawn or handled outside FOI
17-071	Journalist	all documents, emails, files, letters and memos exchanged between the Department of Finance and the IDA regarding income tax, Universal Social Charge (USC) and personal taxation. I would like it to cover the period from July 2016 until the present day.	Withdrawn
17-072	Other	<p>All records exchanged between the joint receivers, the joint agents, NAMA, and/or CIE relating to the selection of the preferred bidder of the development site at Spencer Dock, Dublin 1, in the period from the Bid Date of 7 April 2016 to 31 May 2016.</p> <p>The criteria used in selecting the successful bidder in respect of the development site at Spencer Dock, Dublin 1, including any weightings applied to the criteria.</p> <p>The evidence submitted by the successful bidder with its bid in or around 7 April 2016 in respect of funding available to the successful bidder to allow it complete the transaction.</p> <p>All drafts of any reports or other records exchanged between the joint agents to the joint receivers, NAMA or CIE which include recommendations as to which bidder should be successful.</p> <p>All records that refer to other bidders and/or their funders submitted by or on behalf of the successful bidder to the joint agents or the joint receivers in respect of the development site at Spencer Dock, Dublin 1, in the period from the Bid Date of 7 April 2016 to 31 May 2016.</p> <p>All information pertaining to compliance of the sale of the site at Spencer Dock, Dublin 1 with the requirements of section 172 of the National Asset Management Agency Act 2009.</p> <p>I accept that all information related to pricing of the bids can be redacted.</p> <p>A further question was received from the requester as follows: Please could you confirm whether the Department of Finance holds any records in relation to the sale of the development site at Spencer Dock, by the joint receivers David Hughes and Luke Charleton of EY.</p>	Withdrawn or handled outside FOI



- Contacts between the Department of Finance and the IDA relating to the European Centre for Medium-Range Weather Forecasts (ECMWF) between June 2016 and February 28 2017.
- Contacts between the Department of Finance and Met Éireann/the Department of Housing, Planning, Community and Local Government relating to the European Centre for Medium-Range Weather Forecasts (ECMWF) between June 2016 and February 28 2017.
- Contacts between the Department of Finance and the European Centre for Medium-Range Weather Forecasts (ECMWF) between June 2016 and February 28 2017.
- Any internal memos and communications relating to the European Centre for Medium-Range Weather Forecasts (ECMWF) between June 2016 and February 28 2017.

17-073 Journalist

Refused

contact between the Department and John Moran of RHH International.

1. Please can you provide me with records (memos, meeting agendas, presentations, follow-up emails, briefing notes, etc.) pertaining to the communications mentioned in these lobbying returns:

a. Between 1 September 2015 and 31 December 2015, meetings and briefings with the minister for finance, his advisers, Des Carville and other officials. Please can I have all records relating to this - meeting agendas, presentations, follow-up emails, briefing notes, etc. As per this

return:<https://www.lobbying.ie/return/2642/rhh-international>

b. Between 1 January 2016 and 30 April 2016, contacts with Michael Noonan, secretary general Derek Moran, assistant secretary general John Hogan, head of unit Des Carville, assistant secretaries Neil Ryan and Nicholas O'Brien, as per this return:<https://www.lobbying.ie/return/6313/rhh-international>

c. Between 1 January 2016 and 30 April 2016, meetings and briefings with the minister, political advisers, ISIF, Derek Moran, John Hogan, Des Carville, as per this return:<https://www.lobbying.ie/return/6310/rhh-international>

d. Between 1 May 2016 and 31 August 2016, a phone call with Des Carville:<https://www.lobbying.ie/return/9843/rhh-international>

e. Between 1 September 2016 and 31 December 2016, a phone call with Des Carville:<https://www.lobbying.ie/return/14230/rhh-international>

f. Between 1 September 2015 and 31 December 2015, meetings and phone calls in relation to the Hunt Museum<https://www.lobbying.ie/return/2643/rhh-international>

g. Between 1 January 2016 and 31 April 2016, meetings and texts to Simon Harris in relation to the Hunt Museum<https://www.lobbying.ie/return/6311/rhh-international>

h. Between 1 September 2016 and 31 December 2016, contacts with Michael Noonan in relation to the Hunt Museum<https://www.lobbying.ie/return/14233/rhh-international>

2. Any other records of contacts between John Moran and the Department between September 2014 and September 2015.

17-074 Journalist

Part-Granted

17-076	Other	Details of travel, foreign and domestic, undertaken by the Secretary General to President Michael D Higgins. I also request all expenses paid (to include travel and subsistence) to the Secretary General from February 2016 to date, in connection with foreign and domestic trips. I also request rates of payment, daily and overnight allowances.	Withdrawn
17-080	Business/ Interest Group	"copies of any records held by the Department of Finance, to include letters, emails, official reports, memoranda and other records relating to abuse of the dwelling house exemption from CAT which is available to those receiving a gift or inheritance of a property which is the recipient's principal residence. The request covers the period from 01 January 2014 to date and I note that access to this information has already been granted - Freedom of Information Request No.277/2016."	Part-Granted
17-081	Business/ Interest Group	"all correspondence, briefing material and minutes of meetings from the last 12 months concerning whether to allow individuals who have a buyout bond that originated in a defined benefit scheme use the bonds to access an approved retirement fund." I note that this request was previously granted in quarter 3 of 2016.	Withdrawn or handled outside FOI
17-082	Journalist	All emails sent from your Department to the private gmail address of Taoiseach Enda Kenny in period March 2011 to end 2016. This email address isekenny245@gmail.com	Part-Granted
17-083	Other	All correspondence between the Department of Finance and the Department of Foreign Affairs on the position of David Drumm in United States prison.	Refused
17-084	Journalist	- Copies of any records - to include briefing notes, reports, memoranda, submissions, audit, and so on - relating to the effectiveness or otherwise of the domicile levy. This request to cover the period 1 Jan 2015 to the current date.	Part-Granted
17-085	Other	'I am requesting all correspondence between Paul Bolger and Fergal Goodman of the Department of Health since 1st January 2016 (correspondence both sent and received).'	Refused
17-086	Other	Legacy of Maureen O'Connell to Society of St Vincent de Paul	Transferred

17-087	Other	<p>(1) The number of individuals who according to Revenue records have PRSA's greater than or equal to the Standard Fund Threshold of €2 million.</p> <p>(2) The number of individuals who according to Revenue records have PRSA's greater than or equal to the Standard Fund Threshold of €2 million and have not accessed those funds before their 75th birthday.</p> <p>(3) The number of individuals who according to Revenue records have PRSA's greater than or equal to the Standard Fund Threshold of €2 million and had not accessed those funds before their 75th birthday and subsequently died without accessing those funds and passed the accumulated funds tax free to their spouses.</p> <p>(4) The estimated tax forgone by the state because of the actions of those in (3) above</p> <p>(5) Number of Public sector employees ( including T.D's ) with a pensionable salary of €100,000 or greater when retiring</p>	Transferred
17-089	Journalist	<p>Copies of the pre-budget submission made to the then Minister for Finance with regard to the following section of the Finance Bill 2000: "CAT: Exemption for Family Home. The Finance Bill will confirm that CAT will no longer apply to the transfer of the home on or after 1 December 1999 provided it is the principal private residence of the disponent and/or the recipient and the recipient has been living in the home for the 3 years prior to the transfer and provided also that the recipient does not have an interest in any other residential property. It will also be a condition of the relief that the recipient must own and reside in the house for 6 years after the transfer. This condition will not apply to recipients over 55 years of age and provision will be made for those circumstances where the recipient is unable to comply with the residence requirement for reasons outside their control e.g. due to hospitalisation or work obligations. This residence condition is a change from the Budget announcement where the condition was that the recipient does not dispose of the home for 6 years after transfer."</p> <p>- Copies of any submissions or representations received by the Department relating to the above change.</p>	Withdrawn

17-090	Other	all records (e.g copies of correspondence and minutes of meetings etc) of communications between the Department of Finance and RTE relating to early retirement proposals from RTE to the Department and the Department's responses in 1998. Any earlier records necessary to the understanding of a current record even if created prior to 21 April 1998 are also requested.	Transferred
17-093	Journalist	The minutes of all Cabinet sub-committees of which Minister Noonan is a member. The timeframe for this request is: 01/11/16-today's date.	Transferred
17-095	Business/ Interest Group	The Department of Finance publication Review of Ireland's Research and Development (R&D) Tax Credit 2013 included Table 4 which set the following information for the 2011 year: Max claim Min claim Median claim Claim amount per Decile In accordance with Section 12 of the FOI Act, I am requesting the corresponding R&D Tax Credit information for 2012, 2013, 2014 and 2015.	Withdrawn
17-096	Journalist	-Documents/letters/emails/minutes of meetings relating to the decision to appoint bookrunners/global co-ordinators/co-lead managers/PR firms for the potential IPO of AIB shares. -Documents/letters/emails/minutes of meetings relating to the fees to be paid to financial/legal/auditing/PR advisers appointed by the Department of Finance for the potential IPO of AIB shares. -Fees paid by the Department of Finance to Rothschild from 01 January 2014 to present.	Withdrawn or handled outside FOI
17-097	Journalist	-Documents/letters/emails/minutes of meetings relating to the decision by the Department of Finance/Minister for Finance Michael Noonan to consider an IPO of AIB from 01 September 2016 to 25 March 2017. -Documents/letters/emails/minutes of meetings between Minister for Finance Michael Noonan and AIB Chief Executive Bernard Byrne and AIB Chairman Richard Pam from 01 September 2016 to 25 March 2017.	Withdrawn or handled outside FOI

17-098	Journalist	<p>All records and minutes of meetings between Minister Michael Noonan and his officials, and representatives Coca-Cola during 2016 and 2017.</p> <p>All records related to any subsequent calls or other forms of correspondence between Coca-Cola and the Taoiseach or his officials.</p>	<p>Withdrawn or handled outside FOI</p>
--------	------------	---	---